

ULUNDI MUNICIPALITY

BUDGET ADJUSTMENT FOR THE FINANCIAL YEAR 2014/2015

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1. Mayor's report

TABLING OF BUDGET ADJUSTMENT FOR 2014/2015

BY HER WORSHIP THE MAYOR OF ULUNDI, CLLR N.J. MANANA. AT THE COUNCIL CHAMBER OF THE ULUNDI MUNICIPAL COUNCIL ON 26 FEBRUARY 2015

MAYORAL REPORT ON ADJUSTMENT BUDGET

Honourable Speaker, Chief Whip, Deputy Mayor, Honourable Councillors, and Representatives from Provincial Treasury, Municipal Manager, Municipal Executive Directors, Senior Managers and Officials I greet you all.

I extend warm greetings on this day of 26 February 2015. Honourable Speaker, I am standing on this platform again in compliance with Section 28 of the Municipal Finance Management Act the excerpts of which are as follows:

Municipal adjustments budgets

1. A municipality may revise an approved annual budget through an adjustments budget.
2. An adjustment budget–
 - a. Must adjust the revenue and expenditure estimates downwards if there is material under-collection of revenue during the current year;
 - b. May appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for;
 - c. May, within a prescribed framework, authorise unforeseeable and unavoidable expenditure recommended by the mayor of the municipality;
 - d. May authorise the utilisation of projected savings in one vote towards spending under another vote;

- e. May authorise the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by the council;
- f. May correct any errors in the annual budget; and
- g. May provide for any other expenditure within a prescribed framework.

3. An adjustments budget must be in a prescribed format.

Allow me again to remind you that on the 19th of January 2015 a Mid-year Assessment Report on current Budget as well as Performance as a whole in terms of Section 72 of the Municipal Finance Management Act was tabled. In that Council sitting one of the resolutions taken was that an Accounting Officer of this Municipality be mandated to prepare an Adjustment Budget since the movements within the current Budget for 2014/2015 brought that necessity.

Honourable Speaker and Councillors, there had been multiple problems related to under-collection on Electricity Revenue because of electricity theft and tempering. A combination of all these challenges made this Municipality land into an undesirable situation where Electricity Service, which must yield profit since it is a trading service, was finally funded by Equitable Share Grant and that had an impact on Budgets of the following years. For example for the past three years this Ulundi Municipality had been carrying Eskom liability amounting to almost R10m, to the following financial year and that debt had to be settled by part of Equitable Share allocation for that particular year meaning that a deficit of R10m was already incurred right in the beginning of the financial year. This subsequently triggered an unauthorised expenditure which is an Audit query.

Honourable Speaker and Councillors I deliberately outlined this background so that all of us in this chamber have a clear understanding of where we are coming from. Broadly speaking, Honourable Speaker, I can say it with confidence that Ulundi Municipality is in a recovery stage. In September 2012 a resolution was taken by this Council to establish Cash Flow Management Committee after adoption and approval of Cash Management

Policy. This Committee, which is chaired by the Municipal Manager, was mandated by Council to scrutinise line by line any expenditure item before actual cash is withdrawn from the Council's coffers.

I wish to emphasise that, that initiative started bearing fruits as early as November 2012 where a considerable drop in expenditure on Subsistence and Transport (S&T) and overtime was realised.

Honourable Speaker, the abovementioned step forward took us to another positive direction where on 29 May 2013 this Council resolved to introduce a Business Unit concept in Protection Services and Electrical Services. That resolution was taken together with the approval of the Final Budget for 2013/2014 which is the current year. From July 2013 this Municipality has been able to honour its obligations in time including arrangements made with Eskom in order to service the debt. It is comforting though to note that Ulundi Municipality is making progress in honouring the Eskom debt since by September 2014 the debt had already climbed to R62 044 044.40 but currently as we speak the debt is not sitting at R50 228 250.37 which indicates a decrease of R11 000 000.00. Since we are now half way with our current budget allow me to briefly outline the status quo in compliance with Section 72(1) (a) of the Municipal Finance Management Act.

As outlined in table B4 which is Financial Performance in Revenue and Expenditure I would like to refer to the following items which are for the consumption of this house. Also this municipality has considered provincial treasury Mid-year comments when finalising this Adjustment Budget.

Ref	Description	Original budget	Adjusted budget	Variance
	R thousands			
1	Revenue by source Property rates:	R47 766 857	R52 437 000	R4 767 142.98
2	Service charges-electricity revenue	R72 969 304.21	R77 596 623.24	R4 627 319.03
3	Refuse charges	R6 415 651.83	R5 890 342.18	(R525 309.65)
4	Employee related cost Budgeted: R80 075m Expenditure to date: R380413m	R80 075 000	R 89,873 000	R9,798 000

It was noticed that there was under budgeting for promotions as a result of post evaluation by Evaluation Committee and also creation of a new division within Protection Services (VIP Protection Unit)

5	Bank charges	R150 000	R160 000	R10 000
6	Electricity Bulk Purchases	R58 471 688	R58 471 688	Nil

It must be noted that in this Item (Electricity bulk purchase) it was not necessary to effect adjustment since when the budget for this current year was compiled the payment arrangement with Eskom was also taken into consideration.

Honourable Speaker and Councillors, I wish to confirm further to you that as one of the State Entities we are also being monitored by other structures of National and Provincial Government in terms of the Municipal Finance Management Act. On that note, KZN Provincial Treasury had submitted comments in response to a 2014/2015 Mid-Year Budget Performance Assessment Report that was tabled on the 19th February 2015 and those comments have been taken into consideration when finalizing the Adjustment Budget. I would like to extend sincere thanks and appreciation to the MEC for KZN, Provincial Treasury for deploying her Senior Officials to give necessary support specifically to Ulundi Municipality.

In conclusion, Honourable Speaker and Colleagues I wish to mention that after effecting all necessary adjustments in the 2014/2015 budget the total budget changed from the original R248 427 000.00 to R259 897 000.00.

With those words I wish to thank all of you for this opportunity. May the Almighty Lord, bless you abundantly.

Ref	Descrption	Original budget	Adjusted budget	Variance	Reasons
	R thousands				
	Revenue by source				
1	Property rates:	R49 647 095.81	R53 509 892.47	R4 767 142.98	The was an increase in commercial rates that why the was a increase in rates billing
2	Service charges - electricity revenue	R72 969 304.21	R77 596 623.24	R 4 627 319.03	The 2 nd phase of back billing will be implemented and it will give us an income of R2m. As per year to date collections we will be able to collect R2.6m above original budget.

4	Refuse charges	R6 415 651.83	R5 890 342.18	(R 525 309.65)	Under collection as per year to date collections and increased number of indigent will make us not meet the targeted budget.
5	Employee related cost	R77 918 000.00	R86 671 000.00	R8 753 000.00	Increase during the year in contributions to medical aids, Pay as you earn, pension fund and creation of a new senior positions
	Budgeted: R64,997m				
	Expenditure to date: R36,380m				
6	Bulk electricity purchase	R58 471 687.61	R58 471 687.61	R0.00	There is no change in the budget as the municipal tariffs used to calculate projections is same as

NERSA tariffs.

7 General expenses R94 554 000.00 R96 335 000.00 R1 780 000.00 KZN266 Ulundi - Table B4
Adjustments Budget Financial
Performance (revenue and
expenditure) - 26/02/2015

Description	Ref	Budget Year 2014/15										Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H			
Revenue By Source													
Property rates	2	47,766	-	-	-	-	-	4,767	4,767	52,533	48,466	51,131	
Property rates - penalties & collection charges		904							-	904			
Service charges - electricity revenue	2	72,969	-	-	-	-	-	4,627	4,627	77,597	77,274	81,525	
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-	-	
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-	-	
Service charges - refuse revenue	2	6,416	-	-	-	-	-	(525)	(525)	5,890	6,794	7,168	
Service charges - other									-	-	-	-	
Rental of facilities and equipment		600						51	51	651	635	670	

Interest earned - external investments		250						250	250	500	255	279
Interest earned - outstanding debtors								-	-	-	-	-
Dividends received								-	-	-	-	-
Fines		3,405						-	-	3,405	3,606	3,804
Licences and permits		2,547						-	-	2,547	2,547	2,687
Agency services								-	-	-	-	-
Transfers recognised - operating		106,030						-	-	106,030	112,286	118,461
Other revenue	2	3,103	-					-	-	3,103	3,286	3,466
Gains on disposal of PPE		4,436						-	-	6,736		
Total Revenue (excluding capital transfers and contributions)		248,427	-	-	-	-	-	11,470	11,470	259,897	255,159	269,193
Expenditure By Type	-											
Employee related costs		80,075	-					9,922	9,922	89,996	84,799	89,463
Remuneration of councillors		13,239						-	-	13,239	14,020	14,791
Debt impairment		6,903						-	-	6,903	7,310	7,712
Depreciation & asset impairment		70,089	-					-	-	70,089	74,224	78,306
Finance charges		150						10	10	160	159	168
Bulk purchases		58,472	-					-	-	58,472	61,922	65,327
Other materials		85						-	-	85	89	94
Contracted services		70,608	-					-	-	70,608	74,773	78,886
Transfers and grants								-	-	-	52,466	55,373
Other expenditure		49,562	-					(29,954)		19,608	-	-

Loss on disposal of PPE										(29,954)	-	-		
Total Expenditure		349,181	-	-	-	-	-	-	(20,022)	(20,022)	329,159	369,782	390,120	
Surplus/(Deficit)		(100,754)	-	-	-	-	-	-	31,492	31,492	(69,262)	(114,623)	(120,928)	
Transfers recognised - capital										-	-	40,216	40,432	
Contributions										-	-			
Contributed assets										-	-			
Surplus/(Deficit) before taxation		(100,754)	-	-	-	-	-	-	31,492	31,492	(69,262)	(74,407)	(80,496)	
Taxation										-	-			
Surplus/(Deficit) after taxation		(100,754)	-	-	-	-	-	-	31,492	31,492	(69,262)	(74,407)	(80,496)	
Attributable to minorities										-	-			
Surplus/(Deficit) attributable to municipality		(100,754)	-	-	-	-	-	-	31,492	31,492	(69,262)	(74,407)	(80,496)	
Share of surplus/ (deficit) of associate										-	-			
Surplus/ (Deficit) for the year		(100,754)	-	-	-	-	-	-	31,492	31,492	(69,262)	(74,407)	(80,496)	

Capital expenditure

We have been able to accelerate service delivery through grant expenditure as we have been able to spend 77% of the budgeted capital expenditure for the current financial year; this comprises 56% expenditure from DOE & 81% expenditure from MIG. There was a provision on provincial allocation for Disaster Management Grant of R1m which was gazetted on provincial gazette. It was received in December 2014. We have moved the costing of capital budget by splitting it into different projects, previous it was allocated to roads.

KZN266 Ulundi - Table B5 Adjustments Capital
Expenditure Budget by vote and funding -
26/02/2015

[illegible]

[illegible]

[illegible]

MUNICIPAL CASH FLOW SITUATION

The municipal cash flow situation has improved for the past seven months; this is as a result of the following resolutions that were taken by council:

- To develop a cash flow management committee which approves or disapproves all major payments before they are processed for payment
- Every item that needs to be purchased go through this committee for approval.

KZN266 Ulundi - Table B7 Adjustments Budget Cash Flows - 26/02/2015

Description	Ref	Budget Year 2014/15										Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H			
CASH FLOW FROM OPERATING ACTIVITIES													
Receipts													
Ratepayers and other		82,186						83,707	83,707	165,893	82,186	86,707	
Government - operating	1	106,030						(610)	-	106,030	112,286	118,461	
Government - capital	1	34,610					1,000	250	390	35,000	40,216	40,432	
Interest		250						250	250	500	265	279	
Dividends									-	-	-	-	
Payments													
Suppliers and employees		(265,956)						(11,579)	(11,579)	(277,535)	(280,648)	(296,084)	
Finance charges		(150)						(10)	(10)	(160)	(159)	(168)	
Transfers and Grants	1								-	-	-	-	
NET CASH FROM/(USED) OPERATING ACTIVITIES		(43,030)	-	-	-	-	1,000	71,758	72,758	29,728	(45,854)	(50,372)	
CASH FLOWS FROM INVESTING ACTIVITIES													

Receipts		4,436												
Proceeds on disposal of PPE														
Decrease (increase) in non-current debtors														
Decrease (increase) other non-current receivables														
Decrease (increase) in non-current investments														
Payments														
Capital assets		(34,610)												(40,432)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(30,174)	-	-	-	-	1,000	1,690	2,690	(27,484)	(40,216)	(40,432)		
CASH FLOWS FROM FINANCING ACTIVITIES														
Receipts														
Short term loans									-	-	-	-		
Borrowing long term/refinancing									-	-	-	-		
Increase (decrease) in consumer deposits									-	-	-	-		
Payments														
Repayment of borrowing									-	-	-	-		
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-	-	-		
NET INCREASE/ (DECREASE) IN CASH HELD		(73,203)	-	-	-	-	2,000	73,448	75,448	2,245	(86,070)	(90,804)		
Cash/cash equivalents at the year begin:	2	(170,194)							179,511	9,317	10,089	12,138		
Cash/cash equivalents at the year end:	2	(243,397)					2,000	73,448	2,362	11,561	(75,981)	(78,665)		

References

2. COUNCIL RESOLUTIONS

" The City of Heritage "



EXTRACT

FROM THE MINUTES OF THE 2014/2015 SPECIAL MEETING OF ULUNDI MUNICIPAL COUNCIL IN ACCORDANCE WITH SECTION 29(1) READ WITH SECTION 18(2) OF THE LOCAL GOVERNMENT MUNICIPAL STRUCTURES ACT NO. 117 OF 1998, HELD IN THE COUNCIL CHAMBER, ULUNDI CIVIC CENTRE AT BA 81, PRINCE MANGOSUTHU STREET ON THURSDAY, 26 FEBRUARY 2015 AT 14H00

A1. **APPROVAL OF MEDIUM TERM REVENUE AND EXPENDITURE** (A1./2)

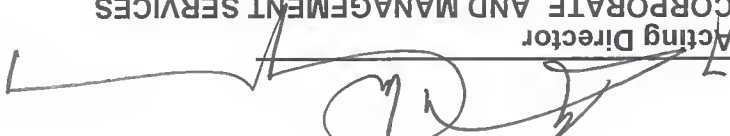
BUDGET ADJUSTMENT FOR 2014/2015 FINANCIAL YEAR

5/1/1

RESOLVED:-

1. **THAT** the 2014/2015 Medium Term Revenue and Expenditure Adjustment Budget for the financial year 2014/2015 and two outer years 2015/2016 and 2016/2017 be approved.
2. **THAT** the Adjustment Budget be implemented with immediate effect.
3. **THAT** the Accounting Officer put control measures to prevent unauthorised expenditure.

CERTIFIED A TRUE COPY


Acting Director
CORPORATE AND MANAGEMENT SERVICES

ULUNDI
 03-03-2015

3. EXECUTIVE SUMMARY

The application of sound financial management principles for the compilation of the municipality's financial plan is essential and critical to ensure that the municipality remains financial viable and that municipal services are provided sustainably, economically and equitable to all communities.

The municipality's business and service delivery priorities were received as part of this year's planning and budget process. Where appropriate, funds were transferred from low to high priority programmes as to maintain sound financial stewardship. Nice to have items were also eliminated from the budget, the municipality has embarked on implementing a range of revenue collection strategies to optimize the collection of the debt owed by customers. Furthermore the municipality has undertaken various customer care initiatives to ensure the municipality truly involves all citizens in the process of people lead government.

Below is a table showing a consolidated overview of the adjustment budget for 2013/2014:

DETAILS	ORIGINAL BUDGET 2014/2015	ADJUSTED BUDGET 2014/2015
TOTAL OPERATING REVENUE	R248 427 000.00	R259 897 000.00
TOTAL OPERATING EXPENDITURE	R349 181 000.00	R229 159 000.00
(SURPLUS)/DEFICIT FOR THE YEAR	-R100 754 000.00	-R69 262 000.00
TOTAL CAPITAL EXPENDITURE	R34 610 000.00	R35 000 000.00

4. ADJUSTMENTS BUDGET TABLES

The Adjustment Budget Tables are attached.

Municipal adjustments budgets & supporting tables

Version 2.6

[Click for Instructions!](#)

Accountability

Transparency

**Information &
service delivery**



national treasury
Department
National Treasury
REPUBLIC OF SOUTH AFRICA

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Technical enquiries to the MFMA Helpline at:
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Data submission enquiries:

Elisabé Rossouw

National Treasury

Tel: (012) 315-5534

Electronic documents: lgdocuments@treasury.gov.za
Queries on formats: lgdataqueries@treasury.gov.za

Preparation Instructions	
Municipality Name:	KZN266 Ulundu
CFO Name:	Mr J H Mhlongo
Tel:	035-874 5102
Fax:	035-874 5174
E-Mail:	jmhlongo@ulundi.gov.za
Date of Adjustments Budget	26/02/2015
MTRREF:	2014
Does this municipality have Entities?	No
If YES: Identify type of report:	Parent Municipality
Name Votes & Sub-Votes	
Important documents which provide essential assistance	
MFMA Budget Circulars	Click to view
MBRR Budget Formats Guide	Click to view
Dummy Budget Guide	Click to view
Funding Compliance Guide	Click to view
MFMA Return Forms	Click to view
Printing Instructions	
Showing / Hiding Columns	
Hide Reference columns on all sheets	
Hide Pre-audit columns on all sheets	
Showing / Clearing Highlights	
Clear Highlights on all sheets	

KZN266 Ulundi - Contact Information	
A. GENERAL INFORMATION	
Municipality	KZN 266 Ulundi
Grade	3
Province	KZN
Web Address	www.ulundi.gov.za
e-mail Address	lmhiongo@ulundi.gov.za
B. CONTACT INFORMATION	
Postal address:	Private Bag X 17
City / Town	Ulundi
Postal Code	3838
Street address	Ulundi Municipality
Building	Corner King Zwellithini & Princess Magogo St.
City / Town	Ulundi
Postal Code	3838
C. POLITICAL LEADERSHIP	
Speaker:	H J Mlambo
Name	H J Mlambo
Telephone number	035- 8745101
Cell number	837,770,071
Fax number	358745125
E-mail address	chitlamambo@ulundi.gov.za
Mayor/Executive Mayor:	
Name	N J Manana
Telephone number	358,745,100
Cell number	839631102
Fax number	358,701,105
E-mail address	nsikhakhane@ulundi.gov.za
Deputy Mayor/Executive Mayor:	
Name	W M Ntshangase
Telephone number	358,745,100
Cell number	734,707,095
Fax number	358,701,106
E-mail address	wmtshangase@ulundi.gov.za
D. MANAGEMENT LEADERSHIP	
Municipal Manager:	
Name	Princess S A Buthelezi
Telephone number	358745100
Cell number	827247298
Fax number	35,701,104
E-mail address	sabuthelezi@ulundi.gov.za
Secretary/PA to the Chief Financial Officer	
Name	Mr J H Mthiongo
Telephone number	035-874 5102
Cell number	073 472 1934
Fax number	035-874 5174
E-mail address	lmhiongo@ulundi.gov.za
Secretary/PA to the Chief Financial Officer	
Name	Thandeka Magwaza
Telephone number	035-874 5102
Cell number	082 322 8689
Fax number	035-874 5174
E-mail address	lmagwaza@ulundi.gov.za
Official responsible for submitting financial information	
Name	Nsukuza Mahlabha
Telephone number	035-874 5140
Cell number	084-661 5051
Fax number	035-874 5174
E-mail address	nmahlabha@ulundi.gov.za

Set name on 'Instructions' sheet

1 Grade in terms of the Remuneration of Public Office Bearers Act.

Official responsible for submitting financial information	
Name	Hlangwe Ndlela
Telephone number	0358745140
Cell number	833,759,103
Fax number	035 874 5174
E-mail address	hndlela@ujulundi.gov.za
Official responsible for submitting financial information	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

Description	R thousands									
	Budget	Adjusted	Prior	Accum	Multi-year	Unavoid.	Govt	Other	Total	Adjusted
Financial Performance										
	48,670	48,670	48,670	48,670	48,670	48,670	48,670	48,670	48,670	48,670
Property rates	79,385	79,385	79,385	79,385	79,385	79,385	79,385	79,385	79,385	79,385
Service charges	88,692	88,692	88,692	88,692	88,692	88,692	88,692	88,692	88,692	88,692
Investment revenue	250	250	250	250	250	250	250	250	250	250
Transfers recognised - operational	106,030	106,030	106,030	106,030	106,030	106,030	106,030	106,030	106,030	106,030
Other own revenue	14,091	14,091	14,091	14,091	14,091	14,091	14,091	14,091	14,091	14,091
Total Revenue (excluding capital transfers and contributions)	248,427	248,427	248,427	248,427	248,427	248,427	248,427	248,427	248,427	248,427
Employee costs	80,075	80,075	80,075	80,075	80,075	80,075	80,075	80,075	80,075	80,075
Remuneration of councillors	13,239	13,239	13,239	13,239	13,239	13,239	13,239	13,239	13,239	13,239
Depreciation & asset impairment	70,089	70,089	70,089	70,089	70,089	70,089	70,089	70,089	70,089	70,089
Finance charges	150	150	150	150	150	150	150	150	150	150
Materials and bulk purchases	58,556	58,556	58,556	58,556	58,556	58,556	58,556	58,556	58,556	58,556
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	127,073	127,073	127,073	127,073	127,073	127,073	127,073	127,073	127,073	127,073
Total Expenditure	349,181	349,181	349,181	349,181	349,181	349,181	349,181	349,181	349,181	349,181
Surplus/(Deficit)	(100,754)	(100,754)	(100,754)	(100,754)	(100,754)	(100,754)	(100,754)	(100,754)	(100,754)	(100,754)
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(100,754)	(100,754)	(100,754)	(100,754)	(100,754)	(100,754)	(100,754)	(100,754)	(100,754)	(100,754)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(100,754)	(100,754)	(100,754)	(100,754)	(100,754)	(100,754)	(100,754)	(100,754)	(100,754)	(100,754)
Capital expenditure & funds sources										
Capital expenditure	34,610	34,610	34,610	34,610	34,610	34,610	34,610	34,610	34,610	34,610
Transfers recognised - capital	34,000	34,000	34,000	34,000	34,000	34,000	34,000	34,000	34,000	34,000
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	610	610	610	610	610	610	610	610	610	610
Total sources of capital funds	34,610	34,610	34,610	34,610	34,610	34,610	34,610	34,610	34,610	34,610
Financial position										
Total current assets	104,918	104,918	104,918	104,918	104,918	104,918	104,918	104,918	104,918	104,918
Total non current assets	999,488	999,488	999,488	999,488	999,488	999,488	999,488	999,488	999,488	999,488
Total current liabilities	68,299	68,299	68,299	68,299	68,299	68,299	68,299	68,299	68,299	68,299
Total non current liabilities	3,420	3,420	3,420	3,420	3,420	3,420	3,420	3,420	3,420	3,420
Community wealth/Equity	649,614	649,614	649,614	649,614	649,614	649,614	649,614	649,614	649,614	649,614
Cash flows										
Net cash from (used) operating	(43,030)	(43,030)	(43,030)	(43,030)	(43,030)	(43,030)	(43,030)	(43,030)	(43,030)	(43,030)
Net cash from (used) investing	(30,174)	(30,174)	(30,174)	(30,174)	(30,174)	(30,174)	(30,174)	(30,174)	(30,174)	(30,174)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	(243,397)	(243,397)	(243,397)	(243,397)	(243,397)	(243,397)	(243,397)	(243,397)	(243,397)	(243,397)
Cash back/surplus reconciliation										
Cash and investments available	5,134	5,134	5,134	5,134	5,134	5,134	5,134	5,134	5,134	5,134
Application of cash and investments	641,429	641,429	641,429	641,429	641,429	641,429	641,429	641,429	641,429	641,429
Balance - surplus (shortfall)	(636,295)	(636,295)	(636,295)	(636,295)	(636,295)	(636,295)	(636,295)	(636,295)	(636,295)	(636,295)
Asset Management										
Asset register summary (W/DV)	478,643	478,643	478,643	478,643	478,643	478,643	478,643	478,643	478,643	478,643
Depreciation & asset impairment	70,089	70,089	70,089	70,089	70,089	70,089	70,089	70,089	70,089	70,089
Renewal of Existing Assets	8,697	8,697	8,697	8,697	8,697	8,697	8,697	8,697	8,697	8,697
Repairs and Maintenance	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266
Free services										
Cost of Free Basic Services provided	538	538	538	538	538	538	538	538	538	538
Households below minimum service level	1,881	1,881	1,881	1,881	1,881	1,881	1,881	1,881	1,881	1,881
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

Budget Year 2014/15

Budget Year +1 2015/16

Budget Year +2 2016/17

Standard Description	Ref	Budget Year 2014/15												Budget Year 2016/17									
		Budget Year 2015/16																					
		Budget Year 2016/17																					
R thousands		1,4	A	5	A1	B	6	C	7	O	8	E	9	F	10	G	11	H	12	Adjusted Budget	Adjusted Budget	Adjusted Budget	
Revenue - Standard			154,660	9,439	144,190	10,31	7,123	1,021	150	5,952	-	-	1,000	-	-	-	-	-	-	-	163,785	152,697	161,095
Government and administration			154,660	9,439	144,190	10,31	7,123	1,021	150	5,952	-	-	1,000	-	-	-	-	-	-	-	163,785	152,697	161,095
Executive and council			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget and treasury office			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate services			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and development			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Standard		2	281,036	-	-	-	-	-	-	1,000	12,030	13,030	294,066	292,485	308,571	-	-	-	-	-	308,571	-	-
Expenditure - Standard			152,763	32,202	95,781	24,781	55,399	15,650	8,627	31,122	-	-	-	-	-	-	-	-	-	-	-	-	-
Government and administration			152,763	32,202	95,781	24,781	55,399	15,650	8,627	31,122	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive and council			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget and treasury office			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate services			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and development			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard		3	349,181	(68,145)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	390,120	390,120	(81,549)
Surplus (Deficit) for the year			(68,145)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(81,549)	-	-

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in the Adjustments Budget Financial Performance (revenue and expenditure)
3. Total Operating Expenditure by standard classification must reconcile to Total Operating Expenditure shown in the Adjustments Budget Financial Performance (revenue and expenditure)
4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and it used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification
5. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
6. Additional cash-backed accumulated funds/unspent funds (MfMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
7. Increases of funds approved under MfMA section 31
8. Adjustments approved in accordance with MfMA section 29
9. Adjustments to transfers from National or Provincial Government
10. Adjusts = 'Other Adjustments' proposed to be approved, including revenue under collection (MfMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
11. G = B + C + D + E + F
12. Adjusted Budget H = (A or A1/2 etc) + G

Standard Classification Description	Ref	Budget Year 2014/15												Budget Year + 2015/16	Budget Year + 2016/17
		Original Budget	A1 Prior Adjusted	B Accum. Funds	C Multi-year capital	D Unfore. Unavoid.	E Nat or Prov. Govt	F Other Adjusts.	G Total Adjusts.	H Adjusted Budget	I Adjusted Budget	J Adjusted Budget			
Revenue - Standard	1														
Municipal governance and administration		154,860	-	-	-	-	-	4,917	4,917	159,576	163,785	172,793	10,546	9,446	
Executive and council		9,439	-	-	-	-	-	-	-	9,439	9,986	10,546	10,546	9,446	
Mayor and Council		8,455	-	-	-	-	-	-	-	8,455	8,954	9,446	9,446	8,446	
Municipal Manager		984	-	-	-	-	-	-	-	984	1,042	1,099	1,099	984	
Budget and treasury office		144,190	-	-	-	-	-	5,017	5,017	149,207	152,897	161,095	161,095	144,190	
Corporate services		1,031	-	-	-	-	-	(101)	(101)	930	1,092	1,152	1,152	1,031	
Human Resources		1,031	-	-	-	-	-	(101)	(101)	930	1,092	1,152	1,152	1,031	
Information Technology		-	-	-	-	-	-	-	-	-	-	-	-	-	
Property Services		-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Admin		-	-	-	-	-	-	(101)	(101)	-	-	-	-	-	
Community and public safety		7,123	-	-	-	-	-	1,000	1,000	8,123	7,544	7,958	7,958	7,123	
Community and social services		1,021	-	-	-	-	-	-	-	1,021	1,082	1,141	1,141	1,021	
Libraries and Archives		910	-	-	-	-	-	-	-	910	964	1,017	1,017	910	
Museums & Art Galleries etc		-	-	-	-	-	-	-	-	-	-	-	-	-	
Community halls and Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	
Cemeteries & Crematoriums		-	-	-	-	-	-	-	-	-	-	-	-	-	
Child Care		-	-	-	-	-	-	-	-	-	-	-	-	-	
Aged Care		-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Community		-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Social		-	-	-	-	-	-	-	-	-	-	-	-	-	
Sport and recreation		150	-	-	-	-	-	-	-	150	159	168	168	150	
Public safety		5,952	-	-	-	-	-	1,000	1,000	6,952	6,303	6,650	6,650	5,952	
Police		-	-	-	-	-	-	-	-	-	-	-	-	-	
Fire		-	-	-	-	-	-	-	-	-	-	-	-	-	
Civil Defence		-	-	-	-	-	-	-	-	-	-	-	-	-	
Street Lighting		-	-	-	-	-	-	-	-	-	-	-	-	-	
Other		5,952	-	-	-	-	-	1,000	1,000	6,952	6,303	6,650	6,650	5,952	
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	
Clinics		-	-	-	-	-	-	-	-	-	-	-	-	-	
Ambulance		-	-	-	-	-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and environmental services		33,926	-	-	-	-	-	2,486	2,486	36,412	30,796	32,489	32,489	33,926	
Planning and development		4,846	-	-	-	-	-	2,486	2,486	7,332	-	-	-	4,846	
Economic		4,846	-	-	-	-	-	2,486	2,486	7,332	-	-	-	4,846	
Town Planning/Building		-	-	-	-	-	-	-	-	-	-	-	-	-	
Licensing & Regulation		-	-	-	-	-	-	-	-	-	-	-	-	-	
Road transport		29,080	-	-	-	-	-	-	-	29,080	30,796	32,489	32,489	29,080	
Public Buses		-	-	-	-	-	-	-	-	-	-	-	-	-	
Parking Garages		-	-	-	-	-	-	-	-	-	-	-	-	-	
Vehicle Licensing and Testing		-	-	-	-	-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	
Pollution Control		-	-	-	-	-	-	-	-	-	-	-	-	-	
Biodiversity & Landscape		-	-	-	-	-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading services		85,327	-	-	-	-	-	4,627	4,627	89,954	90,361	95,331	95,331	85,327	
Electricity		78,911	-	-	-	-	-	4,627	4,627	83,538	83,567	88,163	88,163	78,911	
Electricity Distribution		-	-	-	-	-	-	-	-	-	-	-	-	-	
Electricity Generation		-	-	-	-	-	-	-	-	-	-	-	-	-	
Water		-	-	-	-	-	-	-	-	-	-	-	-	-	
Water Distribution		-	-	-	-	-	-	-	-	-	-	-	-	-	
Water Storage		-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	
Sewerage		-	-	-	-	-	-	-	-	-	-	-	-	-	
Storm Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Toilets		-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste management		6,416	-	-	-	-	-	-	-	8,416	6,794	7,168	7,168	6,416	
Solid Waste		-	-	-	-	-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	
Air Transport		-	-	-	-	-	-	-	-	-	-	-	-	-	
Abattoirs		-	-	-	-	-	-	-	-	-	-	-	-	-	
Townsm		-	-	-	-	-	-	-	-	-	-	-	-	-	
Forestry		-	-	-	-	-	-	-	-	-	-	-	-	-	
Markets		-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Revenue - Standard	2	281,036	-	-	-	-	1,000	12,030	13,030	294,066	292,485	308,571	308,571	281,036	
Expenditure - Standard		152,763	-	-	-	-	-	(1,495)	(1,495)	151,268	161,776	170,674	170,674	152,763	
Municipal governance and administration		32,202	-	-	-	-	-	21	21	32,223	34,102	36,977	36,977	32,202	
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	
Mayor and Council		-	-	-	-	-	-	-	-	-	-	-	-	-	
20,730		-	-	-	-	-	-	(1,338)	(1,338)	19,391	21,953	23,160	23,160	20,730	

References									
1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison									
2. Total Revenue by Standard Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)									
3. Total Expenditure by Standard Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)									
4. All amounts must be classified under a Standard (modified GFS) classification. The GFS function 'Other' is only for Abolitions. Air Transport, Markets and Tourism - and if used must be supported by footnotes									
Surplus/ (Deficit) for the year	3	1,000	(2,117)	(1,117)	(99,282)	(77,287)	(81,548)		
Total Expenditure - Standard	348,181	-	14,147	14,147	369,328	369,732	390,120		
Other	-	-	-	-	-	-	-		
Air Transport	-	-	-	-	-	-	-		
Abolitions	-	-	-	-	-	-	-		
Tourism	-	-	-	-	-	-	-		
Forestry	-	-	-	-	-	-	-		
Markets	-	-	-	-	-	-	-		
Waste management	13,470	-	228	228	13,699	14,265	15,050		
Solid Waste	-	-	-	-	-	-	-		
Public Toilets	-	-	-	-	-	-	-		
Storm Water Management	-	-	-	-	-	-	-		
Sewerage	-	-	-	-	-	-	-		
Waste water management	-	-	-	-	-	-	-		
Water Storage	-	-	-	-	-	-	-		
Water Distribution	-	-	-	-	-	-	-		
Water	-	-	-	-	-	-	-		
Electricity Distribution	75,253	-	11,939	11,939	87,192	79,693	84,076		
Electricity Generation	-	-	-	-	-	-	-		
Trading services	88,723	-	12,167	12,167	100,891	93,958	99,126		
Other	-	-	-	-	-	-	-		
Biodiversity & Landscape	-	-	-	-	-	-	-		
Pollution Control	-	-	-	-	-	-	-		
Environmental protection	-	-	-	-	-	-	-		
Other	-	-	-	-	-	-	-		
Vehicle Licensing and Testing	-	-	-	-	-	-	-		
Parking Garages	-	-	-	-	-	-	-		
Public Buses	48,962	-	1,847	1,847	50,809	51,850	54,702		
Roads	-	-	-	-	-	-	-		
Road transport	-	-	-	-	-	-	-		
Licensing & Regulation	-	-	-	-	-	-	-		
Town Planning/Building	3,333	-	(200)	(200)	3,133	3,530	3,724		
Economic	-	-	-	-	-	-	-		
Planning and development	-	-	-	-	-	-	-		
Economic and environmental services	52,295	-	1,847	1,847	53,942	55,930	58,426		
Other	-	-	-	-	-	-	-		
Ambulance	-	-	-	-	-	-	-		
Clinics	-	-	-	-	-	-	-		
Health	-	-	-	-	-	-	-		
Housing	-	-	-	-	-	-	-		
Other	34,122	-	654	654	31,776	32,958	34,771		
Street Lighting	-	-	-	-	-	-	-		
Civil Defence	-	-	-	-	-	-	-		
Fire	-	-	-	-	-	-	-		
Police	31,122	-	654	654	31,776	32,958	34,771		
Public safety	-	-	-	-	-	-	-		
Sport and recreation	8,627	-	(8,627)	(8,627)	(0)	9,136	9,638		
Other Social	13,319	-	9,356	9,356	22,674	14,105	14,880		
Aged Care	-	-	-	-	-	-	-		
Child Care	-	-	-	-	-	-	-		
Cemeteries & Crematoriums	-	-	-	-	-	-	-		
Community halls and Facilities	-	-	-	-	-	-	-		
Museums & Art Galleries etc	-	-	-	-	-	-	-		
Libraries and Archives	2,331	-	445	445	2,777	2,469	2,805		
Community and social services	15,650	-	9,800	9,800	25,451	16,574	17,485		
Community and public safety	55,399	-	1,827	1,827	57,227	58,668	61,894		
Other Admin	15,787	-	2,200	2,200	17,986	16,718	17,658		
Property Services	-	-	-	-	-	-	-		
Information Technology	4,628	-	(4,628)	(4,628)	0	4,901	5,171		
Human Resources	4,366	-	707	707	5,073	4,624	4,878		
Corporate services	24,781	-	(1,721)	(1,721)	23,060	26,243	27,886		
Budget and treasury office	95,781	-	205	205	95,986	101,432	107,010		
Municipal Manager	11,472	-	1,358	1,358	12,831	12,149	12,817		

Vote 8 - [NAME OF VOTE 8]
8.1 - [Name of sub-vote]

Vote 9 - [NAME OF VOTE 9]
9.1 - [Name of sub-vote]

Vote 10 - [NAME OF VOTE 10]
10.1 - [Name of sub-vote]

Vote 11 - [NAME OF VOTE 11]
11.1 - [Name of sub-vote]

Vote 12 - [NAME OF VOTE 12]
12.1 - [Name of sub-vote]

Vote 13 - [NAME OF VOTE 13]
13.1 - [Name of sub-vote]

Vote 14 - [NAME OF VOTE 14]
14.1 - [Name of sub-vote]

Vote 7 - (NAME OF VOTE 7)
7.1 - (Name of sub-vote)

Vote 8 - (NAME OF VOTE 8)
8.1 - (Name of sub-vote)

Vote 9 - (NAME OF VOTE 9)
9.1 - (Name of sub-vote)

Vote 10 - (NAME OF VOTE 10)
10.1 - (Name of sub-vote)

Vote 11 - (NAME OF VOTE 11)
11.1 - (Name of sub-vote)

Vote 12 - (NAME OF VOTE 12)
12.1 - (Name of sub-vote)

Vote 13 - (NAME OF VOTE 13)
13.1 - (Name of sub-vote)

[illegible]

1. Classifications are revenue sources and expenditure type

2. Detail to be provided in Table SB1

3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

4. Additional cash-backed accumulated funds/unspent funds (MFA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

8. Adjusts = 'Other' Adjustments proposed to be approved, including revenue under-collection (M/FMA, section 28(2)(e)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))

$$9. G = B + C + D + E + F$$

10. Adjusted Budget $H = (A \text{ or } A1/2 \text{ etc}) + G$

Description	Ref	Budget Year 2014/15												Budget Year + 2016/17
		Original Budget	A1 Prior Adjusted	B Accum. Funds	C Multi-year capital	D Unfored.	E Nat. or Prov. Govt	F Other Adjusts.	G Total Adjusts	H Adjusted Budget	Adjusted Budget	Adjusted Budget		
R thousands	2	Multi-year expenditure to be adjusted												Budget Year + 2016/17
		-	-	-	-	-	-	-	-	-	-	-		
Capital expenditure - Vote	2	Single-year expenditure to be adjusted												Budget Year + 2015/16
		-	-	-	-	-	-	-	-	-	-	-		
Capital expenditure - Vote	3	Capital multi-year expenditure sub-total												Budget Year + 2015/16
		-	-	-	-	-	-	-	-	-	-	-		
Capital expenditure - Vote	2	Capital single-year expenditure sub-total												Budget Year + 2015/16
		-	-	-	-	-	-	-	-	-	-	-		
Capital expenditure - Standard	3	Governance and administration												Budget Year + 2015/16
		-	-	-	-	-	-	-	-	-	-	-		
Capital expenditure - Standard	3	Executive and council												Budget Year + 2015/16
		-	-	-	-	-	-	-	-	-	-	-		
Capital expenditure - Standard	3	Budget and treasury office												Budget Year + 2015/16
		-	-	-	-	-	-	-	-	-	-	-		
Capital expenditure - Standard	3	Corporate services												Budget Year + 2015/16
		-	-	-	-	-	-	-	-	-	-	-		
Capital expenditure - Standard	3	Community and public safety												Budget Year + 2015/16
		-	-	-	-	-	-	-	-	-	-	-		
Capital expenditure - Standard	3	Sport and recreation												Budget Year + 2015/16
		-	-	-	-	-	-	-	-	-	-	-		
Capital expenditure - Standard	3	Public safety												Budget Year + 2015/16
		-	-	-	-	-	-	-	-	-	-	-		
Capital expenditure - Standard	3	Housing												Budget Year + 2015/16
		-	-	-	-	-	-	-	-	-	-	-		
Capital expenditure - Standard	3	Health												Budget Year + 2015/16
		-	-	-	-	-	-	-	-	-	-	-		
Capital expenditure - Standard	3	Economic and environmental services												Budget Year + 2015/16
		-	-	-	-	-	-	-	-	-	-	-		
Capital expenditure - Standard	3	Planning and development												Budget Year + 2015/16
		-	-	-	-	-	-	-	-	-	-	-		
Capital expenditure - Standard	3	Road transport												Budget Year + 2015/16
		-	-	-	-	-	-	-	-	-	-	-		
Capital expenditure - Standard	3	Environmental protection												Budget Year + 2015/16
		-	-	-	-	-	-	-	-	-	-	-		
Capital expenditure - Standard	3	Trading services												Budget Year + 2015/16
		-	-	-	-	-	-	-	-	-	-	-		
Capital expenditure - Standard	3	Waste management												Budget Year + 2015/16
		-	-	-	-	-	-	-	-	-	-	-		
Capital expenditure - Standard	3	Other												Budget Year + 2015/16
		-	-	-	-	-	-	-	-	-	-	-		
Total Capital Expenditure - Standard	4	34,610	-	-	-	-	-	-	-	34,610	40,216	35,000	41,432	Budget Year + 2015/16
		610	-	-	-	-	-	-	-	-	-	-	-	
Funded by:	3	National Government												Budget Year + 2015/16
		34,000	-	-	-	-	-	-	-	-	34,000	40,216	35,000	
Funded by:	4	District Municipality												Budget Year + 2015/16
		-	-	-	-	-	-	-	-	-	-	-	-	
Funded by:	4	Other transfers and grants												Budget Year + 2015/16
		-	-	-	-	-	-	-	-	-	-	-	-	
Total Capital transfers recognised	4	34,000	-	-	-	-	-	-	-	34,000	40,216	35,000	41,432	Budget Year + 2015/16
		610	-	-	-	-	-	-	-	-	-	-	-	
Total Capital Funding	4	34,610	-	-	-	-	-	-	-	35,010	40,216	35,000	41,432	Budget Year + 2015/16
		610	-	-	-	-	-	-	-	-	-	-	-	

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).

2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year.

3. Capital expenditure by standard classification must reconcile to the appropriations by vote.

4. Must reconcile to supporting table SB7 and to Adjustments Budget Financial Performance (revenue and expenditure).

5. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

6. Additional east-backed accumulated funds/unspent funds (MfMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not).

7. Increases of funds approved under MfMA section 31.

8. Adjustments approved in accordance with MfMA section 29.

9. Adjustments to transfers from National or Provincial Government.

10. Adjusts = Other Adjustments proposed to be approved, including revenue under collection (MfMA section 28(2)(a)), additional revenue appropriation on existing programmes (section 28(2)(b)), projected savings (section 28(2)(d)), error correction (section 28(2)(f)).

11. G = B + C + D + E + F.

12. Adjusted Budget H = (A or A1/2 etc) + G.

Budget Year +1	2015/16
Budget Year +2	2016/17

Vote 8 - (NAME OF VOTE 8)
2.1 - (Name of sub-vote)

Vote 9 - (NAME OF VOTE 9)
3.1 - (Name of sub-vote)

Vote 10 - (NAME OF VOTE 10)
10.1 - (Name of sub-vote)

Vote 11 - (NAME OF VOTE 11)
11.1 - (Name of sub-vote)

Vote 12 - (NAME OF VOTE 12)
12.1 - (Name of sub-vote)

Vote 13 - (NAME OF VOTE 13)
13.1 - (Name of sub-vote)

Vote 14 - (NAME OF VOTE 14)
14.1 - (Name of sub-vote)

6.1 - [Name of sub-vote]

Vote 7 - [NAME OF VOTE 7]
7.1 - [Name of sub-vote]

Vote 8 - [NAME OF VOTE 8]
8.1 - [Name of sub-vote]

Vote 9 - [NAME OF VOTE 9]
9.1 - [Name of sub-vote]

Vote 10 - [NAME OF VOTE 10]
10.1 - [Name of sub-vote]

Vote 11 - [NAME OF VOTE 11]
11.1 - [Name of sub-vote]

Vote 12 - [NAME OF VOTE 12]
12.1 - [Name of sub-vote]

Vote 13 - [NAME OF VOTE 13]
13.1 - [Name of sub-vote]

Capital single year expenditure sub-total	Total Capital Expenditure									
	34,810	-	-	-	-	-	-	390	35,000	-
Vote 14 - [NAME OF VOTE 14] 14.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15] 15.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-

References

- 1 Insert 'Vote', e.g. Department, if different to standard structure
- 2 Must reconcile to Financial Performance ('Revenue and Expenditure by Standard Classification' and Revenue and Expenditure)
- 3 Assign share in associate to relevant Vote

[illegible]

Ref	Description	Budget Year 2014/15										Budget Year +1 2015/16		Budget Year +2 2016/17	
		A	B	C	D	E	F	G	H	I	J	K	L	M	N
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
	CASH FLOW FROM OPERATING ACTIVITIES	82,186	106,030	34,610	250	1,000	(610)	390	106,030	112,288	82,186	118,461	40,432	279	86,707
	Receipts														
	Ratepayers and other														
	Government - operating														
	Government - capital														
	Interest														
	Dividends														
	Suppliers and employees														
	Finance charges														
	Transfers and Grants														
1		(265,956)	(150)				(11,579)	(11,579)	(11,579)	(277,535)	(280,648)	(296,084)	(168)		
	Payments														
	Decrease (increase) in non-current debtors														
	Decrease (increase) other non-current receivables														
	Decrease (increase) in non-current investments														
	Capital assets														
	NET CASH FROM/(USED) OPERATING ACTIVITIES	(43,030)	-	-	-	-	1,000	71,758	72,758	29,728	(45,854)	(50,372)			
	CASH FLOWS FROM INVESTING ACTIVITIES	4,436						2,300	2,300	6,736					
	Receipts														
	Proceeds on disposal of PPE														
	Decrease (increase) in non-current debtors														
	Decrease (increase) other non-current receivables														
	Decrease (increase) in non-current investments														
	Payments														
	Capital assets														
	NET CASH FROM/(USED) INVESTING ACTIVITIES	(34,610)	(30,174)	-	-	-	1,000	(610)	390	(27,484)	(40,216)	(40,432)			
	CASH FLOWS FROM FINANCING ACTIVITIES														
	Receipts														
	Short term loans														
	Borrowing long term/refinancing														
	Increase (decrease) in consumer deposits														
	Payments														
	Repayment of borrowing														
	NET CASH FROM/(USED) FINANCING ACTIVITIES														
	NET INCREASE/(DECREASE) IN CASH HELD	(73,203)	(170,194)	-	-	-	-	73,448	75,448	2,245	(86,070)	(90,804)	12,138		
2	Cash/cash equivalents at the year begin:	(243,397)						2,000	73,448	2,362	11,561	(75,981)	(78,065)		
2	Cash/cash equivalents at the year end:														

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities

2. Cash equivalents includes investments with maturities of 3 months or less

3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

4. Additional cash-backed accumulated funds/unspent funds (MfMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)

5. Increases of funds approved under MfMA section 31

6. Adjustments approved in accordance with MfMA section 29

7. Adjustments to transfers from National or Provincial Government

8. Adjusts: = 'Other' Adjustments proposed to be approved, including revenue under collection (MfMA section 28(2)(a)), additional revenue appropriation on existing programmes (section 28(2)(b)), projected savings (section 28(2)(d)), error correction (section 28(2)(f))

9. $G = B + C + D + E + F$

10. Adjusted Budget $H = (A \text{ or } A1/2 \text{ etc}) + G$

Description	Ref	Budget Year 2014/15										Budget Year +1 2015/16		Budget Year +2 2016/17	
		A	A1	B	C	D	E	F	G	H	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Cash and investments available	1	(243,397)	-	-	-	-	2,000	73,448	75,448	(167,949)	(75,981)	81,417	-	(78,665)	84,401
		248,531	-	-	-	-	(2,000)	(73,448)	(75,448)	173,083	81,417	-	-	-	-
Cash and investments available:		5,134	-	-	-	-	-	-	-	5,134	5,437	-	-	5,736	-
Applications of cash and investments		1,734	-	-	-	-	-	(1,734)	(1,734)	0	-	-	-	-	-
Unspent conditional transfers		(10,785)	-	-	-	-	-	-	-	(10,785)	-	-	-	-	-
Unspent working capital requirements		866	-	-	-	-	-	(52,716)	(52,716)	(51,851)	4,894	-	-	5,163	-
Other provisions		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Long term investments committed		649,614	-	-	-	-	-	69,905	69,905	719,519	-	-	-	-	-
Reserves to be backed by cash/investments		641,429	-	-	-	-	-	15,455	15,455	659,884	4,894	-	-	-	-
Total Application of cash and investments:		(636,295)	-	-	-	-	-	(15,455)	(15,455)	(651,750)	543	-	-	572	-
Surplus(shortfall)															

1. Must reconcile with the Adjustments Budget Cash Flow and Adjustments Budget Financial Position
2. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflected most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds (MfMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
5. Increases of funds approved under MfMA section 31
6. Adjustments approved in accordance with MfMA section 29
7. Adjustments to transfers from National or Provincial Government
8. Adjusts = 'Other' Adjustments proposed to be approved; including revenue under collection (MfMA section 28(2)(a)), additional revenue appropriation on existing programmes (section 28(2)(b)), projected savings (section 28(2)(d)), error correction (section 28(2)(e))
9. G = B + C + D + E + F
10. Adjusted Budget H = (A or A1/2 etc) + G

Description	Ref	Budget Year 2014/15												R thousands
		Original Budget	Adjusted Prior	Accum Funds	Multi-year capital	Unvoted	Nat. or Prov Govt	Other Adjusts	Total Adjusts	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
CAPITAL EXPENDITURE	1	34,610	(10,110)	(23,064)	(10,110)	(23,064)	(23,064)	1,803	1,803	10,500	24,500	6,545	5,000	34,610
		34,610	(10,110)	(23,064)	(10,110)	(23,064)	(23,064)	1,803	1,803	10,500	24,500	6,545	5,000	34,610
Total New Assets to be adjusted	2	8,697	1,803	1,803	1,803	1,803	1,803	1,803	1,803	10,500	10,500	10,500	10,500	8,697
		8,697	1,803	1,803	1,803	1,803	1,803	1,803	1,803	10,500	10,500	10,500	10,500	8,697
Total Renewal of Existing Assets to be adjusted	6	34,610	(23,064)	(23,064)	(23,064)	(23,064)	(23,064)	12,954	12,954	11,545	11,545	11,545	11,545	34,610
		34,610	(23,064)	(23,064)	(23,064)	(23,064)	(23,064)	12,954	12,954	11,545	11,545	11,545	11,545	34,610
Total Capital Expenditure to be adjusted	4	38,307	(21,261)	(21,261)	(21,261)	(21,261)	(21,261)	12,954	12,954	22,046	22,046	22,046	22,046	43,307
		38,307	(21,261)	(21,261)	(21,261)	(21,261)	(21,261)	12,954	12,954	22,046	22,046	22,046	22,046	43,307
ASSET REGISTER SUMMARY - PPE (WDV)	5	213,742	264,901	264,901	264,901	264,901	264,901	213,742	213,742	236,884	249,712	225,498	225,498	213,742
		213,742	264,901	264,901	264,901	264,901	264,901	213,742	213,742	236,884	249,712	225,498	225,498	213,742
EXPENDITURE OTHER ITEMS	3	70,069	2,266	2,266	2,266	2,266	2,266	1,818	1,818	70,069	74,224	78,306	78,306	70,069
		70,069	2,266	2,266	2,266	2,266	2,266	1,818	1,818	70,069	74,224	78,306	78,306	70,069
TOTAL EXPENDITURE OTHER ITEMS to be adjusted	6	79,354	8,852	8,852	8,852	8,852	8,852	1,818	1,818	81,172	74,224	78,306	78,306	79,354
		79,354	8,852	8,852	8,852	8,852	8,852	1,818	1,818	81,172	74,224	78,306	78,306	79,354
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	478,643	478,643	478,643	478,643	478,643	478,643	478,643	478,643	1,009,802	1,085,341	1,085,341	1,085,341	478,643
		478,643	478,643	478,643	478,643	478,643	478,643	478,643	478,643	1,009,802	1,085,341	1,085,341	1,085,341	478,643
Renewal of existing assets as % of deprec	20.1%	12.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	12.4%
		12.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	12.4%
R&M as a % of PPE	1.9%	3.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	3.8%
		3.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	3.8%

1. Detail of new assets provided in Table SA34a
2. Detail of renewal of existing assets provided in Table SA34b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure
5. Must reconcile to Adjustments Budget Financial Position (written down value)
6. Donated/contributed and assets funded by finance leases to be allocated to the respective category
7. Only complete if a previous adjusted budget has been approved in the same financial year. Rollover most recent adjusted budget.
8. Additional cash-backed accumulated transport funds (MFA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note only where underpinning could not reasonably have been foreseen)
9. Increases of funds approved under MFA section 31
10. Adjustments approved in accordance with MFA section 29
11. Adjustments to transfers from National or Provincial Government
12. Adjusts = 'Other' Adjustments proposed to be approved, including revenue under collection (MFA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)). error correction (section 28(2)(f))
13. G + B + C + D + E + F
14. Adjusted Budget H = (A or A1/2 wh) + G

[illegible]

References

- 1, include services provided by another entity, e.g. L&om
2. Stand distance > 200m from dwelling
3. Stand distance <= 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. include value of subsidy provided by municipality above provincial subsidy level
7. Only completed if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget
8. Additional cash-backed accumulated funds/unsungp funds (MfMA section 16(f)(b) and section 26(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note, only where underspending could not reasonably have been foreseen)
9. increases of funds approved under MfMA section 31
10 Adjustments approved in accordance with MfMA section 29
11 Adjustments to transfers from National or Provincial Government
12 Adjusts: = "Other" adjustments proposed to be approved, including revenue under collection (MfMA section 26(2)(a)); additional revenue appropriation on existing programmes (section 26(2)(b)); projected savings (section 26(2)(d)); error correction (section 26(2)(f))
13. $G = B + C + D + E + F$
14. Adjusted Budget $H = (A \text{ or } A/1.2 \text{ etc}) + G$

R thousands	Description	Budget Year 2014/15												Ret
		A	6	7	B	C	D	E	F	G	H	Adjusted Budget	Adjusted Budget	
	Original Budget	49,562												
	Prior Adjusted													
	Accum Funds													
	Multi-year capital													
	Unfore.													
	Nat. or Prov. Govt.													
	Other Adjusts.													
	Total Adjusts.													
	Adjusted Budget													
	Adjusted Budget													
	Adjusted Budget													
	Budget Year +2015/17													
	Budget Year +2016/17													
	Budget Year +2018/19													
	Budget Year +2019/20													
	Budget Year +2020/21													
	Budget Year +2021/22													
	Budget Year +2022/23													
	Budget Year +2023/24													
	Budget Year +2024/25													
	Budget Year +2025/26													
	Budget Year +2026/27													
	Budget Year +2027/28													
	Budget Year +2028/29													
	Budget Year +2029/30													
	Budget Year +2030/31													
	Budget Year +2031/32													
	Budget Year +2032/33													
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	Budget Year +2078/79													
	Budget Year +2079/80													
	Budget Year +2080/81													
	Budget Year +2081/82													
	Budget Year +2082/83													
	Budget Year +2083/84													
	Budget Year +2084/85													
	Budget Year +2085/86													
	Budget Year +2086/87													
	Budget Year +2087/88													
	Budget Year +2088/89													
	Budget Year +2089/90													
	Budget Year +2090/91													
	Budget Year +2091/92													
	Budget Year +2092/93													
	Budget Year +2093/94													
	Budget Year +2094/95													
	Budget Year +2095/96													
	Budget Year +2096/97													
	Budget Year +2097/98													
	Budget Year +2098/99													
	Budget Year +2099/00													
	Budget Year +2100/01													
	Budget Year +2101/02													
	Budget Year +2102/03													
	Budget Year +2103/04													
	Budget Year +2104/05													
	Budget Year +2105/06													
	Budget Year +2106/07													
	Budget Year +2107/08													
	Budget Year +2108/09													
	Budget Year +2109/10													
	Budget Year +2110/11													
	Budget Year +2111/12													
	Budget Year +2112/13													
	Budget Year +2113/14													
	Budget Year +2114/15													
	Budget Year +2115/16													
	Budget Year +2116/17													
	Budget Year +2117/18													
	Budget Year +2118/19													
	Budget Year +2119/20													
	Budget Year +2120/21													
	Budget Year +2121/22													
	Budget Year +2122/23													
	Budget Year +2123/24													
	Budget Year +2124/25													
	Budget Year +2125/26													
	Budget Year +2126/27													
	Budget Year +2127/28													
	Budget Year +2128/29													
	Budget Year +2129/30													
	Budget Year +2130/31													
	Budget Year +2131/32													
	Budget Year +2132/33													
	Budget Year +2133/34													
	Budget Year +2134/35													
	Budget Year +2135/36													
	Budget Year +2136/37													
	Budget Year +2137/38													
	Budget Year +2138/39													
	Budget Year +2139/40													
	Budget Year +2140/41													
	Budget Year +2141/42													
	Budget Year +2142/43													
	Budget Year +2143/44													
	Budget Year +2144/45													
	Budget Year +2145/46													
	Budget Year +2146/47													
	Budget Year +2147/48													
	Budget Year +2148/49													
	Budget Year +2149/50													
	Budget Year +2150/51													
	Budget Year +2151/52													
	Budget Year +2152/53													
	Budget Year +2153/54													
	Budget Year +2154/55													
	Budget Year +2155/56													
	Budget Year +2156/57													
	Budget Year +2157/58													
	Budget Year +2158/59													
	Budget Year +2159/60													
	Budget Year +2160/61													
	Budget Year +2161/62													
	Budget Year +2162/63													
	Budget Year +2163/64													
	Budget Year +2164/65													
	Budget Year +2165/66													
	Budget Year +2166/67													
	Budget Year +2167/68													
	Budget Year +2168/69													
	Budget Year +2169/70													
	Budget Year +2170/71													
	Budget Year +2171/72													
	Budget Year +2172/73													
	Budget Year +2173/74													
	Budget Year +2174/75													
	Budget Year +2175/76													
	Budget Year +2176/77													
	Budget Year +2177/78													
	Budget Year +2178/79													

1. Must reconcile with relevant line on the Financial Performance budget

2. Must reconcile to supporting documentation on staff salaries

3. Insert other categories where revenue or expenditure is of a material nature

4. Expenditure to meet any unfunded obligations

5. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

6. City complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

7. Additional cash backed accumulated funds/unspent funds (section 18(1)(b) identified after Original Budget approved and after annual financial statements audited (note only where underspending could not reasonably be have for

8. Increases of funds approved under section 31 MFAA

9. Adjustments approved in accordance with section 29 MFAA

10. Adjustments to funding allocations from National or Provincial Government

11. Adjustments = Other' Adjustments proposed to be approved, including revenue appropriation on existing programmes (section 28(2)(b)), additional revenue appropriation on existing programmes (section 28(2)(b)), projected savings (section 28(2)(c)), error correction (see

12 $G = B + C + D + E + F$

13 Adjusted Budget $H = (A \text{ or } A1/2 \text{ and}) + G$

R thousands	Description	Ref	Budget Year 2014/15											Adjusted Budget	Adjusted Budget	Adjusted Budget
			A	A1	B	C	D	E	F	G	H	I	J			
ASSETS	Call investment deposits		1,722								1,722			1,823		1,823
	Other current investments > 90 days															
	Total Call investment deposits		1,722								1,722			1,823		1,823
	Consumer debtors															
	Less: provision for debt impairment															
	Total Consumer debtors															
	Debt impairment provision															
	Balance at the beginning of the year															
	Contributions to the provision															
	Bad debts written off															
LIABILITIES	Balance at end of year															
	Property, plant & equipment															
	Less: Accumulated depreciation															
	Leases recognised as PPE															
	PPE at cost/valuation (excl. finance leases)		547,129								547,129			68,485		478,643
	Total Property, plant & equipment		547,129								547,129			68,485		478,643
	Current liabilities - Borrowing															
	Short term loans (other than bank overdraft)															
	Current portion of long-term liabilities															
	Total Current liabilities - Borrowing															
CHANGES IN NET ASSETS	Trade and other payables															
	Creditors															
	Unspent conditional grants and receipts															
	VAT															
	Total Trade and other payables															
	Non current liabilities - Borrowing															
	Borrowing															
	Finance leases (including PPP asset element)															
	Total Non current liabilities - Borrowing															
	Provisions - non current															
TOTAL COMMUNITY WEALTH/EQUITY	Retirement benefits															
	List other major items															
	Refuse landfill site rehabilitation															
	Other															
	Total Provisions - non current															
	Accumulated surplus/(Deficit)															
	Appropriations to Reserves															
	Transfers from Reserves															
	Depreciation offsets															
	Other adjustments															
RESERVES	Accumulated Surplus/(Deficit)															
	Housing Development Fund															
	Capital replacement															
	Self-insurance															
	Other reserves (list)															
	Revaluation															
	Total Reserves															
	649,614															
	649,614															
	(69,905)															
Total capital expenditure includes expenditure on nationally significant priorities:	649,614															
	649,614															
	(69,905)															
	719,519															
	719,519															
	(69,905)															
	649,614															
	649,614															
	(69,905)															
	719,519															
2010 World Cup																

References

1. Must reconcile with 'Financial Position' budget
2. Leases treated as assets to be depreciated as the same as purchased/constructed assets. Includes PPP asset element accounted for as finance leases
3. Borrowing (original budget) must reconcile to Budget Table A16
4. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
5. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have for
6. Increases of funds approved under section 31 MFMA
7. Adjustments approved in accordance with section 29 MFMA
8. Adjustments to funding allocations from National or Provincial Government
9. Adjusts: = 'Other' Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(e)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sect

10. G = B + C + D + E + F

11. Adjusted Budget H = (A or A1/2 etc) + G

Description	Unit of measurement	Budget Year 2014/15										Budget Year +1 2015/16 +2 2016/17
		A	A1	B	C	D	E	F	G	H		
Vote 1 - vote name		Original Budget	Prior Adjusted	Accum Funds	Multi-year capital	Unfore Unavoid	Nat. or Prov Govt	Other Adjusts.	Total Adjusts	Adjusted Budget	Adjusted Budget	Budget Year +1 2015/16 +2 2016/17
Function 1 - (name)		0	0	0	0	0	0	0	0	0	0	0
Sub-function - Eradication of Backlogs		0	0	0	0	0	0	0	0	0	0	0
Reduce roads backlogs		0	0	0	0	0	0	0	0	0	0	0
Sub-function - Roads Maintained		0	0	0	0	0	0	0	0	0	0	0
Surfaced roads resurfaced/rehabilitated		0	0	0	0	0	0	0	0	0	0	0
Sub-function - Roads for growth		0	0	0	0	0	0	0	0	0	0	0
New roads to be constructed		0	0	0	0	0	0	0	0	0	0	0
Function - Stormwater		0	0	0	0	0	0	0	0	0	0	0
Sub-function - Reduction of backlog		0	0	0	0	0	0	0	0	0	0	0
Stormwater drains to reduce backlogs		0	0	0	0	0	0	0	0	0	0	0
Sub-function - Stormwater for growth		0	0	0	0	0	0	0	0	0	0	0
Stormwater drainage to stimulate growth		0	0	0	0	0	0	0	0	0	0	0
Sub-function 3 - (name)		0	0	0	0	0	0	0	0	0	0	0
Insert measure's description		0	0	0	0	0	0	0	0	0	0	0
Public Works: Energy and Electricity		0	0	0	0	0	0	0	0	0	0	0
Function - Electricity		0	0	0	0	0	0	0	0	0	0	0
Sub-function - Provide higher levels of		0	0	0	0	0	0	0	0	0	0	0
Houses electrified to eradicate backlogs		0	0	0	0	0	0	0	0	0	0	0
Sub-function - New connections		0	0	0	0	0	0	0	0	0	0	0
growth		0	0	0	0	0	0	0	0	0	0	0
Sub-function - Access to alternative energy		0	0	0	0	0	0	0	0	0	0	0
Areas provided with access to alternative energy sources		0	0	0	0	0	0	0	0	0	0	0
Function 2 - (name)		0	0	0	0	0	0	0	0	0	0	0
Sub-function - Provide public lighting		0	0	0	0	0	0	0	0	0	0	0
New street lights as per ward		0	0	0	0	0	0	0	0	0	0	0
Sub-function - Provide public lighting		0	0	0	0	0	0	0	0	0	0	0
High mast lights per ward		0	0	0	0	0	0	0	0	0	0	0
Sub-function - Maintain electricity		0	0	0	0	0	0	0	0	0	0	0
Electricity repairs and maintenance		0	0	0	0	0	0	0	0	0	0	0
Vote 3 - vote name		0	0	0	0	0	0	0	0	0	0	0
Function 1 - (name)		0	0	0	0	0	0	0	0	0	0	0
community		0	0	0	0	0	0	0	0	0	0	0
sportsfield		0	0	0	0	0	0	0	0	0	0	0
Sub-function 2 - (name)		0	0	0	0	0	0	0	0	0	0	0
Insert measure's description		0	0	0	0	0	0	0	0	0	0	0
Sub-function 3 - (name)		0	0	0	0	0	0	0	0	0	0	0
Insert measure's description		0	0	0	0	0	0	0	0	0	0	0
Function 2 - (name)		0	0	0	0	0	0	0	0	0	0	0
Sub-function 1 - (name)		0	0	0	0	0	0	0	0	0	0	0
Insert measure's description		0	0	0	0	0	0	0	0	0	0	0
Sub-function 3 - (name)		0	0	0	0	0	0	0	0	0	0	0
Insert measure's description		0	0	0	0	0	0	0	0	0	0	0
Sub-function 2 - (name)		0	0	0	0	0	0	0	0	0	0	0
Insert measure's description		0	0	0	0	0	0	0	0	0	0	0
Sub-function 3 - (name)		0	0	0	0	0	0	0	0	0	0	0
Insert measure's description		0	0	0	0	0	0	0	0	0	0	0
And so on for the rest of the Votes		0	0	0	0	0	0	0	0	0	0	0

References

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))

2. Include the estimated effect on the target of each component of an adjustment budget (B to G)

3. Include all Basic Services performance targets from Table A10 to ensure Table SA7 represents all strategic responsibilities

4. Total target adjustments G = B + C + D + E + F

5. Total Adjusted Budget targets H = (A or A1/2 etc) + G

6. NOTE: include adjustment by 'exception' (only where amended)

Description of financial indicator	Basis of calculation	References									
		2011/12	2012/13	2013/14	Original	Prior Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted
Borrowing Management											
Credit Rating	Short term/long term rating										
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	0.2%	0.4%	0.5%	153.5%	153.5%	157.5%	153.5%	153.5%	153.5%	153.5%
Current Ratio adjusted for aged debtors	90 days/current liabilities less debtors >	0.6%	8.8%	1.5%	1463.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities				0.1	0.0	0.1	0.1	0.1	0.1	0.1
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	77.0%	60.0%	63.2%							
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue				39.7%	0.0%	37.9%	40.9%	40.9%	40.9%	40.9%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MPMA s 65(e))										
Creditors to Cash											
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (KW)										
Electricity Distribution Losses (2)	Total Cost of Losses (Rand '000)										
Water Distribution Losses (2)	Total Volume Losses (Kt)										
Water Distribution Losses (2)	Total Cost of Losses (Rand '000)										
Employee costs	Employee costs/(Total Revenue - capital revenue)				32.2%	0.0%	34.6%	33.2%	33.2%	33.2%	33.2%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				3.7%	0.0%	4.3%	0.0%	0.0%	0.0%	0.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				28.3%	0.0%	27.0%	29.2%	29.2%	29.2%	29.2%
IDP regulation financial viability indicators											
I. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year				89642.3%	0.0%	96863.2%	85253.3%	89942.2%	89942.2%	89942.2%
II. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services				39.7%	0.0%	37.9%	40.9%	40.9%	40.9%	40.9%
III. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure				-1.0	0.0	0.0	-0.3	-0.3	-0.3	-0.3

1. Consumer debtors > 12 months old are excluded from current assets

KZN266 Ulundi - Supporting Table SB5 Adjustments Budget - social, economic and demographic statistics and assumptions - 26/02/2015

Description of economic indicator	Ref.	1996 Census	2001 Census	2007 Survey	2011/12	2012/13	2013/14	Current year	Original Budget	Adjusted Budget
Demographics										
Population										
Females aged 5 - 14									180,000	
Males aged 5 - 14									24,000	
Females aged 15 - 34									25,000	
Males aged 15 - 34									36,000	
Unemployment									30,000	
									15,000	
Monthly Household Income (no. of households)	1, 12									
None									4,492	
R1 - R1 600									1,736	
R1 601 - R3 200									1,736	
R3 201 - R6 400									3,249	
R6 401 - R12 800									7,834	
R12 801 - R25 600									8,736	
R25 601 - R51 200									4,205	
R51 201 - R102 400									4,205	
R102 401 - R204 800									2,430	
R204 801 - R409 600									1,583	
R409 601 - R819 200									703	
> R819 200									229	
Poverty profiles (no. of households)										
< R2 060 per household per month	13								6,228	
Insert description	2								1600,00	
Household/demographics (000)										
Number of people in municipal area									180	
Number of poor people in municipal area									-	
Number of households in municipal area									35	
Number of poor households in municipal area									-	
Definition of poor household (R per month)									1,500	
Housing statistics										
Formal	3								1,154	
Informal									4,347	
Total number of households									5,501	
Dwellings provided by municipality	4								37	
Dwellings provided by province									635	
Dwellings provided by private sector	5								2	
Total new housing dwellings									674	
Economic										
Inflation/deflation outlook (CPI)	6								4.9%	
Interest rate - borrowing									0.0%	
Interest rate - investment									10.0%	
Remuneration increases									6.5%	
Consumption growth (elasticity)										
Consumption growth (welder)										
Collection rates										
Property tax/service charges	7								100.0%	
Rent of facilities & equipment									10.0%	
Interest - external investments									%	
Interest - debtors									%	
Revenue from agency services									%	

References

1. Monthly household income threshold. Should include all sources of income
2. Show the poverty analysis the municipality uses to determine its indigent's policy and the provision of services
3. Include total of all housing units within the municipality
4. Number of subsidised dwellings to be constructed by the municipality under agency agreement with province
5. Provide estimate based on building approval information. Include any non-subsidised dwellings constructed by the municipality
6. Insert actual or estimated % increases assumed as a basis for budget calculations

KZN266 Umlundi - Supporting Table S56 Adjustments Budget - funding measurement - 26/02/2015

Description	Ref	MFMA section	2011/12					2013/14					Medium Term Revenue and Expenditure Framework				
			Audited Outcome	Audited Outcome	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2015/16	Budget Year +2 2016/17	Audited Outcome	Audited Outcome	Audited Outcome	Audited Outcome	Audited Outcome
Cash/cash equivalents at the year end - R'000	1	18(1)b	1,047	1,672	6,419	(243,397)	11,561	--	--	(75,981)	(75,981)	(78,665)	572	572	(0)	(0)	(0)
Cash + investments at the yr end less applications - R'000	2	18(1)b	550	625	2,729	(636,295)	(651,750)	--	--	543	543	572	572	572	(0)	(0)	(0)
Cash year end/monthly employees/supplier payments	3	18(1)b															
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)				(100,754)	--	--	--	(69,262)	(74,07)	(80,496)					
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)				0.0%	0.0%	0.0%	0.0%	0.0%	-9.2%	-0.5%					
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	59.7%	0.0%	113.1%	0.0%	0.0%	57.6%	57.6%	57.6%					
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)				5.4%	5.0%	0.0%	0.0%	5.5%	5.5%	5.5%					
Capital payments % of capital expenditure	8	18(1)c,19				100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%					
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%					
Current consumer debtors % change - incr/(dec)	10	18(1)a				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%					
Grants % of Govt. legislated/gazetted allocations	11	18(1)a				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%					
Long term receivables % change - incr/(dec)	12	18(1)a															
R&M % of Property Plant & Equipment	13	20(1)(vi)				1.9%	0.0%	0.0%	0.0%	2.3%	0.0%	0.0%					
Asset renewal % of capital budget	14	20(1)(vi)				20.1%	0.0%	0.0%	0.0%	30.0%	0.0%	0.0%					

- References**
1. Positive cash balances indicative of minimum compliance - subject to 2
 2. Deduct applications (defined) from cash balances
 3. Indicative of sufficient liquidity to meet average monthly operating payments
 4. Indicative of funded operational requirements
 5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
 6. Realistic average cash collection forecasts as % of annual billed revenue
 7. Realistic average increase in doubtful debt provision
 8. Indicative of planned capital expenditure level & cash payment timing
 9. Indicative of compliance with borrowing only for the capital budget - should not exceed 100% unless refinancing
 10. Substantiation of National/Province allocations included in budget
 11. Indicative of realistic current arrears debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)
 12. Indicative of realistic long term arrears debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)
 13. Indicative of a credible allowance for repairs & maintenance of assets
 14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan)

Ref	Description	Budget Year 2014/15										R thousands
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
1, 2	RECEIPTS:											
3	National Government:	104,949	-	-	-	-	-	104,949	-	-	-	
	Local Government Equitable Share	101,284	-	-	-	-	-	101,284	-	-	-	
	Water Services Operating Subsidy	934	-	-	-	-	-	934	-	-	-	
	EPWP Incentive	1,031	-	-	-	-	-	1,031	-	-	-	
	Finance Management	1,700	-	-	-	-	-	1,700	-	-	-	
	Other (transfers/grants) [insert description]											
	Provincial Government:	1,031	-	-	1,000	-	1,000	2,031	-	-	-	
	Sport and Recreation	150	-	-	-	-	-	150	-	-	-	
	Disaster Relief Grant				1,000		1,000					
	Provincialisation of Libraries	735	-	-	-	-	-	735	-	-	-	
4	Community Library service	146	-	-	-	-	-	146	-	-	-	
	District Municipality:	50	-	-	-	-	-	50	-	-	-	
	Tourism Grant	50	-	-	-	-	-	50	-	-	-	
	Other grant providers:	-	-	-	-	-	-	-	-	-	-	
6	Total Operating Transfers and Grants	106,030	-	-	1,000	-	1,000	107,030	-	-	-	
	Capital Transfers and Grants	34,000	-	-	-	-	-	34,000	-	-	-	
	National Government:											
	Municipal Infrastructure Grant (MIG)	29,000	-	-	-	-	-	29,000	-	-	-	
	Disaster Relief Grant											
	Electrification of Households Grant (NEP)	5,000	-	-	-	-	-	5,000	-	-	-	
	Provincial Government:	-	-	-	-	-	-	-	-	-	-	
	[insert description]											
	District Municipality:	-	-	-	-	-	-	-	-	-	-	
	Tourism Grant											
6	Other grant providers:	610	-	-	-	-	-	610	-	-	-	
	Internal generated funds	610	-	-	-	-	-	610	-	-	-	
	Total Capital Transfers and Grants	34,610	-	-	-	-	-	34,610	-	-	-	
	Total RECEIPTS OF TRANSFERS & GRANTS	140,640	-	-	1,000	-	1,000	141,640	-	-	-	

1. Each grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
2. Amounts actually RECEIVED : not revenue earned (the objective is to confirm grants allocated)

3. Replacement of RSC levies
4. Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality
5. Motor vehicle licensing refunds to be included under 'agency' services (Not shown here as Receipts)
6. Total Grant Receipts original budget must reconcile to budget supporting table A18
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Increases of funds approved under section 31 MFMA
9. Adjustments to funding allocations from National or Provincial Government
10. Adjusts = 'Other' Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(a)), error correction (section 28(2)(f)), functional shifts and any adjustments made under delegation by the ADO since the budget was approved
11. E = B + C + D
12. Adjusted Budget F = (A or A1/2 etc) + E

Description	Ref	Budget Year 2014/15							Adjusted Budget +2015/16	Adjusted Budget +2016/17
		A Original Budget	2 Prior Adjusted	3 Multi-year capital	4 Nat. or Prov. Govt	5 Other Adjusts.	6 Total Adjusts.	7 Adjusted Budget		
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1	34,000	-	-	-	-	-	34,000	-	-
		29,000	-	-	-	-	-	29,000	-	-
		5,000	-	-	-	-	-	5,000	-	-
		1,031	-	-	-	-	-	1,031	-	-
		150	-	-	-	-	-	150	-	-
		735	-	-	-	-	-	735	-	-
		146	-	-	-	-	-	146	-	-
		50	-	-	-	-	-	50	-	-
		50	-	-	-	-	-	50	-	-
		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		35,081	-	-	-	-	-	35,081	-	-
		34,000	-	-	-	-	-	34,000	-	-
		29,000	-	-	-	-	-	29,000	-	-
		1,000	-	-	-	-	-	1,000	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		5,000	-	-	-	-	-	5,000	-	-
Capital expenditure of Transfers and Grants		34,000	-	-	-	-	-	34,000	-	-
		29,000	-	-	-	-	-	29,000	-	-
		1,000	-	-	-	-	-	1,000	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		34,000	-	-	-	-	-	34,000	-	-
		69,081	-	-	-	-	-	69,081	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-

References

1. Transfers/Grant expenditure must be separately listed for each allocation received

2. Only complete if a previous adjusted budget has been approved in the same financial year. Filled most recent adjusted budget.

3. Increases of funds approved under section 31 MFMA

4. Adjustments to funding allocations from National or Provincial Government

5. Adjusts. = 'Other Adjustments proposed to be approved; error correction (section 28(2)(f)); functional shifts and any adjustments made under delegation by the A/C since the budget was approved or since a previously approved' Adjustments Budget in the

6. E = B + C + D

7. Adjusted Budget F = (A or A1/2 etc) + E

R thousands	Description	Ref	Budget Year 2014/15							Budget Year +1	
			Original Budget	Prior Adjusted	Multi-year capital	Net or Prov Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			A	A1	B	C	D	E	F	2015/16	2016/17
	Operating transfers and grants:		103,918	-	-	-	-	-	103,918	-	-
	National Government:		103,918	-	-	-	-	-	103,918	-	-
	Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
	Current year receipts		-	-	-	-	-	-	-	-	-
	Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
	Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
	District Municipality:		2,062	-	-	-	-	-	2,062	-	-
	Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
	Current year receipts		50	-	-	-	-	-	50	-	-
	Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
	Conditions still to be met - transferred to liabilities		50	-	-	-	-	-	-	-	-
	Other grant providers:		34,000	-	-	-	-	-	34,000	-	-
	Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
	Current year receipts		-	-	-	-	-	-	-	-	-
	Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
	Conditions still to be met - transferred to liabilities		34,000	-	-	-	-	-	-	-	-
	Total operating transfers and grants - CTBM	2	140,030	-	-	-	-	-	140,030	-	-
	Capital transfers and grants:		-	-	-	-	-	-	-	-	-
	National Government:		-	-	-	-	-	-	-	-	-
	Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
	Current year receipts		-	-	-	-	-	-	-	-	-
	Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
	Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
	Provincial Government:		-	-	-	-	-	-	-	-	-
	Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
	Current year receipts		-	-	-	-	-	-	-	-	-
	Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
	Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
	District Municipality:		-	-	-	-	-	-	-	-	-
	Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
	Current year receipts		-	-	-	-	-	-	-	-	-
	Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
	Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
	Other grant providers:		-	-	-	-	-	-	-	-	-
	Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
	Current year receipts		-	-	-	-	-	-	-	-	-
	Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
	Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
	Total capital transfers and grants - CTBM		610	-	-	-	-	-	610	-	-
	Total capital transfers and grants revenue		-	-	-	-	-	-	-	-	-
	Total transfers and grants - CTBM		140,640	-	-	-	-	-	140,640	-	-
	TOTAL TRANSFERS AND GRANTS - CTBM		140,640	-	-	-	-	-	140,640	-	-
	TOTAL TRANSFERS AND GRANTS REVENUE		-	-	-	-	-	-	-	-	-

References

1. Total capital grants revenue budget must reconcile to budget tables A4 and A5; total operating grants revenue must reconcile to budget table A4
2. CTBM = conditions to be met
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Increases of funds approved under section 31 MFMA
5. Adjustments to funding allocations from National or Provincial Government
5. Adjusts. = 'Other' Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sect
6. E = B + C + D
7. Adjusted Budget F = (A or A1/2 etc) + E

Summary of remuneration		Budget Year 2014/15												Budget change %	
Rd		A	5	AI	B	C	D	E	F	G	H	I	J	K	L
Councillors (Political Office Bearers plus Other)															
R thousands															
Councilors															
Sub Total - Councilors															
% Increase															
Sub Total - Senior Managers of Municipality															
% Increase															
Other Municipal Staff															
Basic Salaries and Wages															
Person and UfC Contributions															
Medical Aid Contributions															
Overtime															
Performance Bonus															
Motor Vehicle Allowance															
Carphone Allowance															
Housing Allowance															
Other benefits and allowances															
Payments in lieu of leave															
Long service awards															
Post-retirement benefit obligations															
Sub Total - Other Municipal Staff															
% Increase															
Total Parent Municipality															
Board Members of Entities															
Basic Salaries and Wages															
Person and UfC Contributions															
Medical Aid Contributions															
Overtime															
Performance Bonus															
Motor Vehicle Allowance															
Carphone Allowance															
Housing Allowance															
Other benefits and allowances															
Payments in lieu of leave															
Long service awards															
Post-retirement benefit obligations															
Sub Total - Board Members of Entities															
% Increase															
Senior Managers of Entities															
Basic Salaries and Wages															
Person and UfC Contributions															
Medical Aid Contributions															
Overtime															
Performance Bonus															
Motor Vehicle Allowance															
Carphone Allowance															
Housing Allowance															
Other benefits and allowances															
Payments in lieu of leave															
Long service awards															
Post-retirement benefit obligations															
Sub Total - Senior Managers of Entities															
% Increase															
Other Staff of Entities															
% Increase															
Sub Total - Other Staff of Entities															
% Increase															
Total Municipal Entities															
Councilor Allowances, Employee Remuneration & Entity Remuneration															
% Increase															
TOTAL MANAGERS AND STAFF															
99,075															
92,914															
10,85%															
12,4%															

KZN266 Ulundi - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 26/02/2015

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue by Vote																
Vote 1 - GOVERNMENT & ADMINISTRATION		1,943	5,684	-	1,932	34,349	1,943	7,491	7,491	7,491	7,491	7,491	76,240	159,576	163,785	172,793
Vote 2 - Community & Public Safety		479	1,097	-	258	312	479	578	578	578	578	578	2,568	8,123	7,544	7,958
Vote 3 - Economic & Environmental Services		32	1,047	-	16	117	32	197	197	6,347	197	197	28,032	36,412	35,928	37,904
Vote 4 - Trading Services		4,928	2,226	-	6,302	3,694	4,928	3,670	3,670	3,670	3,670	3,670	49,525	89,954	90,361	95,331
Vote 5 - [NAME OF VOTE 5]													-	-	-	-
Vote 6 - [NAME OF VOTE 6]													-	-	-	-
Vote 7 - [NAME OF VOTE 7]													-	-	-	-
Vote 8 - [NAME OF VOTE 8]													-	-	-	-
Vote 9 - [NAME OF VOTE 9]													-	-	-	-
Vote 10 - [NAME OF VOTE 10]													-	-	-	-
Vote 11 - [NAME OF VOTE 11]													-	-	-	-
Vote 12 - [NAME OF VOTE 12]													-	-	-	-
Vote 13 - [NAME OF VOTE 13]													-	-	-	-
Vote 14 - [NAME OF VOTE 14]													-	-	-	-
Vote 15 - [NAME OF VOTE 15]													-	-	-	-
Total Revenue by Vote		7,383	10,055	-	8,548	38,471	7,383	11,936	11,936	18,086	11,936	11,936	156,395	294,066	297,517	313,986
Expenditure by Vote																
Vote 1 - GOVERNMENT & ADMINISTRATION		4,689	6,337	6,426	5,420	6,426	6,459	5,958	5,958	5,958	5,958	5,958	93,126	158,672	169,617	178,946
Vote 2 - Community & Public Safety		2,736	2,320	4,966	5,131	4,966	4,602	4,119	4,119	4,119	4,119	4,119	8,253	53,570	50,827	53,622
Vote 3 - Economic & Environmental Services		2,418	1,577	13,000	13,000	2,080	4,809	6,146	6,146	6,146	6,146	6,146	(13,671)	53,942	55,380	56,426
Vote 4 - Trading Services		6,154	8,822	18,164	6,775	18,164	7,466	10,923	10,923	10,923	10,923	10,923	(23,016)	97,144	93,958	99,126
Vote 5 - [NAME OF VOTE 5]													-	-	-	-
Vote 6 - [NAME OF VOTE 6]													-	-	-	-
Vote 7 - [NAME OF VOTE 7]													-	-	-	-
Vote 8 - [NAME OF VOTE 8]													-	-	-	-
Vote 9 - [NAME OF VOTE 9]													-	-	-	-
Vote 10 - [NAME OF VOTE 10]													-	-	-	-
Vote 11 - [NAME OF VOTE 11]													-	-	-	-
Vote 12 - [NAME OF VOTE 12]													-	-	-	-
Vote 13 - [NAME OF VOTE 13]													-	-	-	-
Vote 14 - [NAME OF VOTE 14]													-	-	-	-
Vote 15 - [NAME OF VOTE 15]													-	-	-	-
Total Expenditure by Vote		15,996	19,056	42,555	30,327	31,635	23,336	27,146	27,146	27,146	27,146	27,146	64,692	363,328	369,782	390,120
Surplus/ (Deficit)		(8,613)	(9,002)	(42,555)	(21,779)	6,836	(15,952)	(15,210)	(15,210)	(9,060)	(15,210)	(15,210)	91,703	(69,262)	(72,165)	(76,134)

References

1. Surplus (Deficit) must reconcile with budget table A2 and monthly budget statement table C2

KZ26 Uundi - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (standard classification) - 26/02/2015

Description - Standard classification	Ref	Budget Year 2014/15																								Medium Term Revenue and Expenditure Framework				
		July		August		Sept		October		November		December		January		February		March		April		May		June		Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17		
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget		
R thousands																														
Revenue - Standard																														
Governance and administration		1,943	5,684	-	1,962	34,349	1,943							7,491	7,491	7,491	7,491	7,491	7,491	7,491	7,491	7,491	7,491	7,491	76,240	159,576	163,765	112,793		
Executive and council			934																							8,505	9,439	9,996	10,546	
Budget and treasury office		1,915	4,326		1,934	34,317	1,915							7,401	7,401	7,401	7,401	7,401	7,401	7,401	7,401	7,401	7,401	7,401	67,796	149,207	152,697	161,095		
Corporate services		28	425		28	32	28							90	90	90	90	90	90	90	90	90	90	90	(61)	930	1,092	1,152		
Community and public safety		479	1,097	-	268	312	479							578	578	578	578	578	578	578	578	578	578	578	2,598	8,123	7,544	7,958		
Community and social services		7	736		13	7	7							41	41	41	41	41	41	41	41	41	41	41	46	1,021	1,082	1,141		
Sport and recreation																									150	150	159	168		
Public safety		472	361		256	304	472							537	537	537	537	537	537	537	537	537	537	537	2,402	6,952	6,303	6,650		
Housing																														
Health																														
Economic and environmental services		32	1,047	-	16	117	32							197	197	197	197	197	197	197	197	197	197	197	28,032	36,412	30,798	32,489		
Planning and development		29	1,047		18	61	29							197	197	197	197	197	197	197	197	197	197	197	5,165	7,332	-	-		
Road transport		4				56	4																			22,867	29,080	30,796	32,489	
Environmental protection																														
Trading services		4,928	2,226	-	8,302	3,694	4,928							3,670	3,670	3,670	3,670	3,670	3,670	3,670	3,670	3,670	3,670	3,670	49,525	89,954	90,361	95,331		
Electricity		4,453	1,821		5,814	3,214	4,453							3,292	3,292	3,292	3,292	3,292	3,292	3,292	3,292	3,292	3,292	3,292	47,322	83,536	83,567	88,163		
Water																														
Waste water management																														
Waste management		475	405		487	480	475							378	378	378	378	378	378	378	378	378	378	378	2,203	6,416	6,794	7,188		
Other																														
Total Revenue - Standard		7,383	10,055	-	8,548	38,471	7,383							11,938	11,936	11,936	11,936	11,936	11,936	11,936	11,936	11,936	11,936	11,936	156,395	294,066	292,485	308,571		
Expenditure - Standard																														
Governance and administration		4,689	6,337	6,426	5,420	8,428	6,459							5,958	5,958	5,958	5,958	5,958	5,958	5,958	5,958	5,958	5,958	5,958	85,722	151,268	161,776	170,674		
Executive and council		1,780	2,344	3,467	2,085	3,467	2,808							2,655	2,655	2,655	2,655	2,655	2,655	2,655	2,655	2,655	2,655	2,655	3,017	32,223	34,102	35,977		
Budget and treasury office		1,448	2,229	1,078	2,113	1,078	2,013							1,859	1,859	1,859	1,859	1,859	1,859	1,859	1,859	1,859	1,859	1,859	77,732	95,966	101,432	107,010		
Corporate services		1,881	1,764	1,881	1,222	1,881	1,837							1,844	1,844	1,844	1,844	1,844	1,844	1,844	1,844	1,844	1,844	1,844	4,973	23,080	28,243	27,688		
Community and public safety		2,736	2,320	4,966	5,131	4,966	4,602							4,119	4,119	4,119	4,119	4,119	4,119	4,119	4,119	4,119	4,119	4,119	11,910	57,227	58,668	61,894		
Community and social services		675	151	1,689	2,559	1,689	2,504							1,537	1,537	1,537	1,537	1,537	1,537	1,537	1,537	1,537	1,537	1,537	8,539	25,451	18,574	17,465		
Sport and recreation																									(0)	(0)	9,136	9,638		
Public safety		2,061	2,169	3,297	2,572	3,297	2,099							2,582	2,582	2,582	2,582	2,582	2,582	2,582	2,582	2,582	2,582	2,582	3,372	31,776	32,958	34,771		
Housing																														
Health																														
Economic and environmental services		2,418	1,577	13,000	13,000	2,080	4,809							6,146	6,146	6,146	6,146	6,146	6,146	6,146	6,146	6,146	6,146	6,146	(13,671)	53,942	55,380	58,426		
Planning and development		198	408	173	173	171	-177							216	216	216	216	216	216	216	216	216	216	216	754	3,133	3,530	3,724		
Road transport		2,220	1,169	12,827	12,827	1,909	4,632							5,930	5,930	5,930	5,930	5,930	5,930	5,930	5,930	5,930	5,930	5,930	(14,426)	50,809	51,850	54,702		
Environmental protection																														
Trading services		6,154	8,822	18,164	6,775	18,164	7,466							10,923	10,923	10,923	10,923	10,923	10,923	10,923	10,923	10,923	10,923	10,923	(19,269)	100,891	93,958	99,126		
Electricity		5,297	8,174	17,664	5,833	17,664	7,052							10,280	10,280	10,280	10,280	10,280	10,280	10,280	10,280	10,280	10,280	10,280	(25,892)	87,192	79,663	84,076		
Water																														
Waste water management																														
Waste management		856	648	500	942	500	414							643	643	643	643	643	643	643	643	643	643	643	6,624	13,689	14,265	15,050		
Other																														
Total Expenditure - Standard		15,996	19,056	42,555	30,327	31,635	23,336							27,146	27,146	27,146	27,146	27,146	27,146	27,146	27,146	27,146	27,146	27,146	64,692	363,328	369,782	390,120		
Surplus/ (Deficit) 1.		(8,613)	(9,002)	(42,555)	(21,778)	6,836	(15,952)							(15,210)	(15,210)	(15,210)	(15,210)	(15,210)	(15,210)	(15,210)	(15,210)	(15,210)	(15,210)	(15,210)	91,703	(69,262)	(77,297)	(81,549)		

1. Surplus (Deficit) must reconcile with budget table A3 and monthly budget statement table C3

KZN266 Ulundi - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 26/02/2015

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July						August						Budget Year 2014/15		
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue By Source																
Property rates		27,187	1,818	1,809	1,810	1,809	1,821	2,856	2,856	2,856	2,856	2,856	2,000	52,533	48,466	51,131
Property rates - penalties & collection charges		-	-	-	-	-	-	10,324	10,324	10,324	10,324	10,324	904	904	-	-
Service charges - electricity revenue		2,154	2,765	6,255	3,642	6,255	4,902	-	-	-	-	-	3	77,597	77,274	81,525
Service charges - water revenue																
Service charges - sanitation revenue																
Service charges - refuse		406	406	406	406	406	406	575	575	575	575	575	579	5,890	6,794	7,168
Service charges - other																
Rental of facilities and equipment		70	79	44	83	44	60	45	45	45	45	45	-	-	-	-
Interest earned - external investments		12	108	56	5	56	82	30	30	30	30	30	45	651	635	670
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	30	500	265	279
Dividends received																
Fines		173	173	173	173	173	173	394	394	394	394	394	397	-	-	-
Licences and permits		186	189	233	171	233	219	219	219	219	219	219	222	3,405	3,606	3,804
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	2,547	2,547	2,687
Transfers recognised - operational		41,791	2,081	-	32,494	-	-	27	27	27	27	27	29	106,030	112,286	118,461
Other revenue		91	2,424	128	131	128	38	-	-	-	-	-	29	3,103	3,286	3,466
Gains on disposal of PPE													6,736	6,736	-	-
Total Revenue		72,070	10,043	9,104	38,915	9,104	7,702	14,470	14,470	14,470	14,470	14,470	40,609	259,897	255,159	268,193
Expenditure By Type																
Employee related costs		6,876	5,518	6,466	7,095	5,518	6,731	8,611	8,611	8,611	8,611	8,611	8,740	89,996	84,799	89,463
Remuneration of councillors		779	916	952	887	916	905	1,313	1,313	1,313	1,313	1,313	1,318	13,239	14,020	14,791
Debt impairment													6,903	6,903	7,310	7,712
Depreciation & asset impairment													70,089	70,089	74,224	78,306
Finance charges													160	160	159	168
Bulk purchases		3,666	7,138	3,895	16,058	4,130	4,676	3,153	3,153	3,153	3,153	3,153	3,153	58,472	61,922	65,327
Other materials			1	12	16	1	4	8	8	8	8	8	12	85	89	94
Contracted services		1,775	2,152	1,784	1,157	2,152	2,353	9,872	9,872	9,872	9,872	9,872	9,874	70,608	74,773	78,886
Grants and subsidies															52,486	55,373
Other expenditure		2,905	2,147	2,395	6,367	2,147	7,669	4,618	4,618	4,618	4,618	4,618	-	19,608	-	-
Loss on disposal of PPE																
Total Expenditure		15,991	17,872	15,503	31,580	14,864	22,338	27,575	27,575	27,575	27,575	27,575	73,138	329,159	369,782	390,120
Surplus/(Deficit)		56,080	(7,829)	(6,399)	7,335	(5,760)	(14,637)	(13,105)	(13,105)	(13,105)	(13,105)	(13,105)	(32,529)	(69,262)	(114,623)	(120,928)
Transfers recognised - capital		16,500											(22,680)	-	40,216	40,432
Contributions													-	-	-	-
Contributed assets													-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		72,580	(7,829)	(6,399)	7,335	(5,760)	(14,637)	(13,105)	(13,105)	(13,105)	(13,105)	(13,105)	(55,179)	(69,262)	(74,407)	(80,486)

References

1. Surplus (Deficit) must reconcile with budget table A4 and monthly budget statement table C4

KZN266 Ulundi - Supporting Table SB15 Adjustments Budget - monthly cash flow - 26/02/2015

Monthly cash flows	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	###															
Cash Receipts By Source																
Property rates		2 016	4 899	2 238	10 486	3 797	1 024	1 486	294	294	294	294	294	2 939	1 387	857
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		2 022	1 728	3 227	5 768	7 249	1 974	2 644	5 644	5 644	5 644	5 644	5 644	20 135	10 673	5 871
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse		371	293	455	487	446	357	394	315	315	315	315	315	124	67	36
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		70	26	26	64	83	60	85	49	49	49	49	49	49	26	14
Interest earned - external investments		12	102	80	59	5	39	83	24	24	24	24	24	385	208	112
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines		155	172	305	23	134	253	263	416	416	416	416	416	1 289	686	376
Licences and permits		186	189	223	233	171	219	202	225	225	225	225	225	569	307	166
Agency services		41 861	2 101	-	-	32 494	-	-	-	-	-	-	-	561	303	164
Transfer receipts - operational		32 039	2 411	213	128	131	39	302	81	81	81	81	81	25 897	13 984	7 552
Other revenue		79 333	11 921	6 766	17 258	44 510	3 965	5 488	7 047	7 047	7 047	7 047	7 047	51 948	28 052	15 148
Cash Receipts by Source																
Other Cash Flows by Source																
Transfers receipts - capital		16 500	-	2 000	-	7 850	1 000	-	-	6 150	-	-	-	20 000	10 800	5 832
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term financing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		96 033	11 921	8 766	17 258	52 360	4 965	5 488	7 047	13 197	7 047	7 047	7 047	71 948	38 852	20 980
Cash Payments by Type																
Employee related costs		6 503	8 679	6 436	6 466	7 095	8 269	6 522	8 701	8 701	8 701	8 701	8 701	73 125	39 488	21 323
Remuneration of councillors		925	916	556	952	887	694	853	1 491	1 491	1 491	1 491	1 491	1 456	786	425
Collection costs		-	5	14	-	15	7	7	23	23	23	23	23	56	30	16
Interest paid		0	19	12	-	-	-	-	-	-	-	-	-	12	6	3
Bulk purchases - Electricity		3 656	7 103	3 070	3 895	16 058	4 676	3 115	3 380	3 380	3 380	3 380	3 380	25 000	13 500	7 280
Bulk purchases - Water & Sewer		29	-	15	12	16	4	90	5	5	5	5	5	100	54	29
Other materials		1 487	1 342	1 966	1 784	1 157	2 416	1 117	3 500	3 500	3 500	3 500	3 500	21 000	11 340	6 124
Contracted services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		609	2 191	1 091	3 231	6 367	2 849	1 460	6 709	6 709	6 709	6 709	6 709	28 789	15 546	8 395
General expenses		13 609	18 255	13 158	16 339	31 395	16 915	13 163	23 808	23 808	23 808	23 808	23 808	146 538	80 751	43 605
Cash Payments by Type																
Other Cash Flows Payments by Type																
Capital assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows Payments		13 609	18 255	13 158	16 339	31 395	16 915	13 163	23 808	23 808	23 808	23 808	23 808	146 538	80 751	43 605
Total Cash Payments by Type		13 609	18 255	13 158	16 339	31 395	16 915	13 163	23 808	23 808	23 808	23 808	23 808	146 538	80 751	43 605
NET INCREASE/(DECREASE) IN CASH HELD		82 425	(6 339)	(4 393)	919	20 765	(11 950)	(7 675)	(16 761)	(10 611)	(16 761)	(16 761)	(90 455)	(77 590)	(41 899)	(22 823)
Cash/cash equivalents at the month/year beginning:		9 317	91 742	85 407	81 015	81 934	102 689	90 749	83 074	66 313	55 703	38 942	22 182	9 317	(68 273)	(110 172)
Cash/cash equivalents at the month/year end:		91 742	85 407	81 015	81 934	102 699	90 749	83 074	66 313	55 703	38 942	22 182	(68 273)	(68 273)	(110 172)	(132 997)

KZN266 Ulundi - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) - 26/02/2015

Budget Year 2014/15													Medium Term Revenue and Expenditure Framework			
Description - Municipal Vote	Ref	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Multi-year expenditure appropriation	1															
Vote 1 - GOVERNMENT & ADMINISTRATION																
Vote 2 - Community & Public Safety		2,397	3,144	766	671	1,134	1,040	760	760	760	760	760	760	2	12,954	-
Vote 3 - Economic & Environmental Services			7,670	1,732	631	804	1,357	188	1,092	1,092	1,092	1,092	1,092	316	17,046	-
Vote 4 - Trading Services		1,074	1,582				170	1,256	183	183	183	183	183	187	5,000	-
Vote 5 - [NAME OF VOTE 5]														-		-
Vote 6 - [NAME OF VOTE 6]														-		-
Vote 7 - [NAME OF VOTE 7]														-		-
Vote 8 - [NAME OF VOTE 8]														-		-
Vote 9 - [NAME OF VOTE 9]														-		-
Vote 10 - [NAME OF VOTE 10]														-		-
Vote 11 - [NAME OF VOTE 11]														-		-
Vote 12 - [NAME OF VOTE 12]														-		-
Vote 13 - [NAME OF VOTE 13]														-		-
Vote 14 - [NAME OF VOTE 14]														-		-
Vote 15 - [NAME OF VOTE 15]														-		-
Capital Multi-year expenditure sub-total	3	3,470	12,396	2,498	1,303	1,938	2,566	2,184	2,035	2,035	2,035	2,035	505	35,000	-	-
Single-year expenditure appropriation																
Vote 1 - GOVERNMENT & ADMINISTRATION														-		-
Vote 2 - Community & Public Safety														-		-
Vote 3 - Economic & Environmental Services														-		-
Vote 4 - Trading Services														-		-
Vote 5 - [NAME OF VOTE 5]														-		-
Vote 6 - [NAME OF VOTE 6]														-		-
Vote 7 - [NAME OF VOTE 7]														-		-
Vote 8 - [NAME OF VOTE 8]														-		-
Vote 9 - [NAME OF VOTE 9]														-		-
Vote 10 - [NAME OF VOTE 10]														-		-
Vote 11 - [NAME OF VOTE 11]														-		-
Vote 12 - [NAME OF VOTE 12]														-		-
Vote 13 - [NAME OF VOTE 13]														-		-
Vote 14 - [NAME OF VOTE 14]														-		-
Vote 15 - [NAME OF VOTE 15]														-		-
Capital single-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure	2	3,470	12,396	2,498	1,303	1,938	2,566	2,184	2,035	2,035	2,035	2,035	505	35,000	-	-

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to budget table A5 and monthly budget statement table C5

KZN266 Ulundi - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (standard classification) - 26/02/2015

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Capital Expenditure - Standard																
Governance and administration																
Executive and council														-	-	-
Budget and treasury offices														-	-	-
Corporate services														-	-	-
Community and public safety																
Community and social services														12,954	-	-
Sport and recreation														11,954	-	-
Public safety							11,954	-					11,954	-	-	-
Housing							1,000						-	1,000	-	-
Health														-	-	-
Economic and environmental services																
Planning and development														17,046	30,216	31,432
Road transport														17,046	30,216	31,432
Environmental protection							(12,564)						(0)	-	-	-
Trading services																
Electricity														5,000	10,000	10,000
Water														5,000	10,000	10,000
Waste water management														-	-	-
Waste management														-	-	-
Other														-	-	-
Total Capital Expenditure - Standard														35,000	40,216	41,432

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to the Financial Position' budget and monthly budget statement

Capital expenditure on new assets by Asset Class/Sub-class													
R thousands													
Description		Budget Year 2014/15											
Ref		A	7	8	9	10	11	12	13	14	H		
	Original Budget	Prior Adjusted	Accum. Funds	Multi-Year capital	Unfore. Unavoid.	Nat. or Govt	Other Adjusts	Total Adjusts	Total Adjusts	Adjusted Budget	Adjusted Budget	Adjusted Budget	Budget
	Infrastructure - Road transport	29,610	-	-	-	-	-	(23,064)	(23,064)	6,546	-	-	-
	Roads, Pavements & Bridges	29,610	-	-	-	-	-	(23,064)	(23,064)	6,546	-	-	-
	Storm water	-	-	-	-	-	-	-	-	-	-	-	-
	Infrastructure - Electricity	5,000	-	-	-	-	-	-	-	5,000	-	-	-
	Generation	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission & Retention	5,000	-	-	-	-	-	-	-	5,000	-	-	-
	Street Lighting	-	-	-	-	-	-	-	-	-	-	-	-
	Dams & Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-
	Water purification	-	-	-	-	-	-	-	-	-	-	-	-
	Retention	-	-	-	-	-	-	-	-	-	-	-	-
	Infrastructure - Sanitation	-	-	-	-	-	-	-	-	-	-	-	-
	Sewerage purification	-	-	-	-	-	-	-	-	-	-	-	-
	Infrastructure - Other	-	-	-	-	-	-	-	-	-	-	-	-
	Refuse	-	-	-	-	-	-	-	-	-	-	-	-
	Transportation	-	-	-	-	-	-	-	-	-	-	-	-
	Gas	-	-	-	-	-	-	-	-	-	-	-	-
	Other	-	-	-	-	-	-	-	-	-	-	-	-
3	Community	-	-	-	-	-	-	12,954	12,954	12,954	-	-	-
	Parks & gardens	-	-	-	-	-	-	-	-	-	-	-	-
	Sports fields & stadia	-	-	-	-	-	-	11,954	11,954	11,954	-	-	-
	Swimming pools	-	-	-	-	-	-	-	-	-	-	-	-
	Libraries	-	-	-	-	-	-	-	-	-	-	-	-
	Recreational facilities	-	-	-	-	-	-	-	-	-	-	-	-
	Fire, safety & emergency	-	-	-	-	-	-	-	-	1,000	-	-	-
	Security and policing	-	-	-	-	-	-	-	-	-	-	-	-
	Buses	-	-	-	-	-	-	-	-	-	-	-	-
	Clinics	-	-	-	-	-	-	-	-	-	-	-	-
	Museums & Art Galleries	-	-	-	-	-	-	-	-	-	-	-	-
	Cemeteries	-	-	-	-	-	-	-	-	-	-	-	-
	Social rental housing	-	-	-	-	-	-	-	-	-	-	-	-
	Other	-	-	-	-	-	-	-	-	-	-	-	-
	Heritage assets	-	-	-	-	-	-	-	-	-	-	-	-
	Buildings	-	-	-	-	-	-	-	-	-	-	-	-
	Other	-	-	-	-	-	-	-	-	-	-	-	-
	Investment properties	-	-	-	-	-	-	-	-	-	-	-	-
	Housing development	-	-	-	-	-	-	-	-	-	-	-	-
	Other assets	-	-	-	-	-	-	-	-	-	-	-	-
	General vehicles	-	-	-	-	-	-	-	-	-	-	-	-
	Specialised vehicles	-	-	-	-	-	-	-	-	-	-	-	-
	Plant & equipment	-	-	-	-	-	-	-	-	-	-	-	-
	Computers - hardware/equipment	-	-	-	-	-	-	-	-	-	-	-	-
	Furniture and other office equipment	-	-	-	-	-	-	-	-	-	-	-	-
	Abattoirs	-	-	-	-	-	-	-	-	-	-	-	-
	Markets	-	-	-	-	-	-	-	-	-	-	-	-
	Civic Land and Buildings	-	-	-	-	-	-	-	-	-	-	-	-
	Other Buildings	-	-	-	-	-	-	-	-	-	-	-	-
	Other Land	-	-	-	-	-	-	-	-	-	-	-	-
	Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-	-	-	-
	Other	-	-	-	-	-	-	-	-	-	-	-	-
	Agricultural assets	-	-	-	-	-	-	-	-	-	-	-	-
	List sub-class	-	-	-	-	-	-	-	-	-	-	-	-
	Biological assets	-	-	-	-	-	-	-	-	-	-	-	-
	List sub-class	-	-	-	-	-	-	-	-	-	-	-	-
	Land sub-class	-	-	-	-	-	-	-	-	-	-	-	-
	Manabhas	-	-	-	-	-	-	-	-	-	-	-	-
	Computers - software & programming	-	-	-	-	-	-	-	-	-	-	-	-
	Other (list sub-class)	-	-	-	-	-	-	-	-	-	-	-	-
18	Total Capital Expenditure on new assets to be adjusted	24,610	-	-	-	-	-	-	-	-	-	-	-
	Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-
	Other	-	-	-	-	-	-	-	-	-	-	-	-
18	General vehicles	-	-	-	-	-	-	-	-	-	-	-	-
	Specialised vehicles	-	-	-	-	-	-	-	-	-	-	-	-
	Plant & equipment	-	-	-	-	-	-	-	-	-	-	-	-
	Computers - hardware/equipment	-	-	-	-	-	-	-	-	-	-	-	-
	Furniture and other office equipment	-	-	-	-	-	-	-	-	-	-	-	-
	Abattoirs	-	-	-	-	-	-	-	-	-	-	-	-
	Markets	-	-	-	-	-	-	-	-	-	-	-	-
	Civic Land and Buildings	-	-	-	-	-	-	-	-	-	-	-	-
	Other Buildings	-	-	-	-	-	-	-	-	-	-	-	-
	Other Land	-	-	-	-	-	-	-	-	-	-	-	-
	Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-	-	-	-
	Other	-	-	-	-	-	-	-	-	-	-	-	-
	Agricultural assets	-	-	-	-	-	-	-	-	-	-	-	-
	List sub-class	-	-	-	-	-	-	-	-	-	-	-	-
	Biological assets	-	-	-	-	-	-	-	-	-	-	-	-
	List sub-class	-	-	-	-	-	-	-	-	-	-	-	-
	Land sub-class	-	-	-	-	-	-	-	-	-	-	-	-
	Manabhas	-	-	-	-	-	-	-	-	-	-	-	-
	Computers - software & programming	-	-	-	-	-	-	-	-	-	-	-	-
	Other (list sub-class)	-	-	-	-	-	-	-	-	-	-	-	-
1	Total Capital Expenditure on new assets to be adjusted	24,610	-	-	-	-	-	-	-	-	-	-	-

1 Total Capital Expenditure on new assets (SB18a) plus Total Capital Expenditure on renewal of existing assets (SB18b) must reconcile to total capital expenditure in Budgeted Capital Expenditure

2 Airports, Car Parks, Bus Terminals and Taxi Ranks

3 For example - technology backbones (e.g. fibre optic, WiFi infrastructure) for economic development purposes

4 Work-in-progress/under construction to be budgeted under the respective item

5 Infrastructure includes land and buildings required by that infrastructure and vehicles/pump & equipment used by that infrastructure

6 Contributed/contributed & leased assets to be included within the respective sub-class

7 Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

8 Additional cash-backed accumulated funds/transport funds (section 18(1)(b) MfMA) identified after Original Budget approved and after annual financial statements audited (note, only

9 Increases of funds approved under section 31 MfMA

10 Adjustments approved in accordance with section 29 MfMA

11 Adjustments to funding allocations from National or Provincial Government

12 Adjusts = "Other" Adjustments proposed to be approved, including revenue under collection (MfMA section 28(2)(a)), additional revenue appropriation on existing programmes (section 28(2)(b)), projected savings (section 28(2)(d)), error correction (sec

13 G = B + C + D + E + F

14 Adjusted Budget H = (A or A1/2 etc) + G

KZ266 Uundl - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 26/02/2015

Capital expenditure on renewal of existing assets by Asset Class/Sub-class																
R thousands																
Description		Ref	A	A1	7	8	8	9	10	11	12	13	14	Budget Year +1 Budget Year +2		
			Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget			
Infrastructure - Road transport			8,697							1,803	1,803	10,500				
Roads, Pavements & Bridges			8,697							1,803	1,803	10,500				
Storm water																
Infrastructure - Electricity																
Generation																
Transmission & Reticalation																
Street Lighting																
Infrastructure - Water																
Dams & Reservoirs																
Water purification																
Reticalation																
Infrastructure - Sanitation																
Reticalation																
Sewerage purification																
Infrastructure - Other																
Refuse																
Transportation																
Gas																
Other																
Community		3														
Parks & gardens																
Sports Fields & stadia																
Swimming pools																
Community halls																
Libraries																
Recreational facilities																
Fire, safety & emergency																
Security and policing																
Buses																
Clinics																
Museums & Art Galleries																
Cemeteries																
Social rental housing																
Other																
Heritage assets																
Buildings																
Other																
Investment properties																
Housing development																
Other																
Other assets																
General vehicles																
Specialised vehicles																
Plant & equipment																
Computers - hardware/equipment																
Furniture and other office equipment																
Abattoirs																
Markets																
Civic Land and Buildings																
Other Buildings																
Other Land																
Surplus Assets - (Investment or Inventory)																
Other																
Agricultural assets																
List sub-classes																
Biological assets																
List sub-classes																
Computers - software & programming																
Other (list sub-classes)																
Total Capital Expenditure on renewal of existing assets to be adjusted		1	8,697							1,803	1,803	10,500				
Specialised vehicles		18														
Refuse																
Fire																
Conservancy																
Ambulances																

1 Total Capital Expenditure on renewal of existing assets (SB18b) must reconcile to total capital expenditure in Budgeted Capital Expenditure

2 Airports, Car Parks, Bus Terminals and Taxi Ranks

3 For example - technology backbones (e.g. fibre optic, WiFi infrastructure) for economic development purposes

4. Work-in-progress/under construction to be budgeted under the respective item

5 Infrastructure includes 'land and buildings required by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure

6. Donated/contributed & leased assets to be included within the respective sub-class	
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget	
8. Additional cash-backed accumulated funds (section 18(1)(b) and section 26(2)(e) MFMMA) identified after Original Budget approved and after annual financial statements audited (note: only increases of funds approved under section 31 MFMMA)	
9. Adjustments approved in accordance with section 29 MFMMA	
10. Adjustments to funding allocations from National or Provincial Government	
11. Adjustments proposed to be approved, including revenue under-collection (MFMMA section 26(2)(a)), additional revenue appropriation on existing programmes (section 26(2)(b)), projected savings (section 26(2)(d)), error correction (section 26(2)(e))	
12. Adjustments = Other Adjustments proposed to be approved, including revenue under-collection (MFMMA section 26(2)(a)), additional revenue appropriation on existing programmes (section 26(2)(b)), projected savings (section 26(2)(d)), error correction (section 26(2)(e))	
13. $G = B + C + D + E + F$	
14. Adjusted Budget $H = (A \text{ or } A/2 \text{ etc}) + G$	
15. Buses used to provide a service to the community	
16. Not municipal contributions to the 'top structure' being built using the housing subsidies	
17. Statues, art collections, medals etc.	
18. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'. Detail to be entered below	
check balance	-25,912,789
	-41,432,000

Repairs and maintenance expenditure by Asset Class/Sub-class														R thousands		
Description		Ret	Budget Year 2014/15											Budget Year +1 Budget Year +2		
			A	7	8	9	10	11	12	13	14	2015/16		2016/17		
			Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget				
Infrastructure - Road transport			8,952	-	-	-	-	-	-	(310)	1,998	10,750	-	-	-	-
Roads, Pavements & Bridges			1,790	-	-	-	-	-	-	(310)	(310)	1,480	-	-	-	-
Storm water			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity			7,062	-	-	-	-	-	-	2,208	2,208	9,270	-	-	-	-
Generation			7,062	-	-	-	-	-	-	2,208	2,208	9,270	-	-	-	-
Transmission & Retiulation			7,062	-	-	-	-	-	-	2,208	2,208	9,270	-	-	-	-
Street Lighting			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dams & Reservoirs			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water purification			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Retiulation			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Retiulation			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sewerage purification			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transportation			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gas			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community		3	414	-	-	-	-	-	-	(80)	(80)	334	-	-	-	-
Parks & gardens			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sports fields & stadia			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Swimming pools			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community halls			80	-	-	-	-	-	-	(80)	(80)	-	-	-	-	-
Libraries			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recreational facilities			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fire, safety & emergency			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Security and policing			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Buses			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Clinics			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Museums & Art Galleries			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cemeteries			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Social rental housing			334	-	-	-	-	-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Heritage assets			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Buildings			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing development			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other assets			-	-	-	-	-	-	-	-	-	-	-	-	-	-
General vehicles			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Specialised vehicles			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plant & equipment			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Computers - hardware/equipment			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Furniture and other office equipment			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Markets			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Civic Land and Buildings			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Buildings			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Land			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or inventory)			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agricultural assets			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Let sub-class			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Biological assets			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Let sub-class			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intangible			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Computers - software & programming			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other (list sub-class)			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure to be adjusted		1	9,256	-	-	-	-	-	-	1,818	11,084	-	-	-	-	-
Specialised vehicles		18	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General vehicles			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plant & equipment			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Computers - hardware/equipment			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Furniture and other office equipment			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Markets			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Civic Land and Buildings			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Buildings			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Land			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or inventory)			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agricultural assets			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Let sub-class			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Biological assets			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Let sub-class			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intangible			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Computers - software & programming			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other (list sub-class)			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure to be adjusted		18	9,256	-	-	-	-	-	-	1,818	11,084	-	-	-	-	-
Specialised vehicles			-	-	-	-	-	-	-	-	-	-	-	-	-	-
General vehicles			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plant & equipment			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Computers - hardware/equipment			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Furniture and other office equipment			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Markets			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Civic Land and Buildings			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Buildings			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Land			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or inventory)			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agricultural assets			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Let sub-class			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Biological assets			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Let sub-class			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intangible			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Computers - software & programming			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other (list sub-class)			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure to be adjusted		1	9,256	-	-	-	-	-	-	1,818	11,084	-	-	-	-	-
Specialised vehicles		18	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General vehicles			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plant & equipment			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Computers - hardware/equipment			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Furniture and other office equipment			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Markets			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Civic Land and Buildings			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Buildings			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Land			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or inventory)			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agricultural assets			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Let sub-class			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Biological assets			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Let sub-class			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intangible			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Computers - software & programming			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other (list sub-class)			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure to be adjusted		1	9,256	-	-	-	-	-	-	1,818	11,084	-	-	-	-	-
Specialised vehicles		18	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General vehicles			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plant & equipment			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Computers - hardware/equipment			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Furniture and other office equipment			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Markets			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Civic Land and Buildings			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Buildings			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Land			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or inventory)			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agricultural assets			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Let sub-class			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Biological assets			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Let sub-class			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intangible			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Computers - software																

1 Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SB1

2 Airports, Car Parks, Bus Terminals and Taxi Ranks

3 For example - technology backbone (e.g. fibre optic, WiFi infrastructure) for economic development purposes

4 Work-in-progress/under construction to be budgeted under the respective item

5 Infrastructure includes land and buildings required by that infrastructure and equipment used by the service generated by that infrastructure

6. Donated/contributed & leased assets to be included within the respective sub-class
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget
8. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MfMA) identified after Original Budget approved and after annual financial statements audited (note: only increases of funds approved under section 31 MfMA)
9. Adjustments approved in accordance with section 29 MfMA
10. Adjustments to funding allocations from National or Provincial Government
11. Adjusts = Other adjustments proposed to be approved, including revenue under-collection (MfMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(e))
12. Buses used to provide a service to the community
13. Adjusted Budget H = (A or A/2 etc) + G
14. Not municipal contributions to the 'top structure' being used for housing subsidies
15. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'. Detail to be entered below

[illegible]

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SBT
2. Airports Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbone (e.g. fibre optic, WiFi infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes roads, land and buildings required, as well as infrastructure and equipment used by the services generated by that infrastructure

6. Donated/contributed & leased assets to be included within the respective sub-class		
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget		
8. Additional cash backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMMA) identified after Original Budget approved and after annual financial statements audited (note: only		
9. Increases of funds approved under section 31 MFMMA		
10. Adjustments approved in accordance with section 29 MFMMA		
11. Adjustments to funding allocations from National or Provincial Government		
12. Adjusts = 'Other' Adjustments proposed to be approved, including revenue under-collection (MFMMA section 28(2)(g)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec		
13. $G = B + C + D + E + F$		
14. Adjusted Budget $H = (A \text{ or } A/12 \text{ etc}) \div G$		
15. Buses used to provide a service to the community		
16. Not municipal contributors to the 'top structure' being built using the housing subsidies		
17. Staves, art collections, medals etc.		
18. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'. Detail to be entered below		
check balance	29,977,000	-41,432,000

KZN266 Ulundi - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget - 26/02/2015

Municipal Voter/Capital project	Program/Project description	IDP Goal Code	Individually Approved Yes/No	Asset Class	Asset Sub-Class	GPS co-ordinates	Medium Term Revenue and Expenditure Framework					
							Budget Year +1 2015/16		Budget Year +2 2016/17			
							Original	Adjusted	Original	Adjusted		
							Budget	Budget	Budget	Budget		
R thousand		3	6	4	4	5						
Parent municipality:												
Ulundi municipality (KZN 266)	Babanyaga community hall		Yes	Community	Community halls			10,500				
Ulundi municipality (KZN 266)	Zandaba roads		Yes	Infrastructure - Road transport	Roads, Pavements & Bridges			6,546				
Ulundi municipality (KZN 266)	Imungantsho sportsfield		Yes	Community	Sportsfields & stadia			5,724				
Ulundi municipality (KZN 266)	Ceza sportsfield		Yes	Community	Sportsfields & stadia			6,230				
Ulundi municipality (KZN 266)	Unit D roads rehabilitation		Yes	Infrastructure - Road transport	Roads, Pavements & Bridges							
Ulundi municipality (KZN 266)	MEP		Yes	Infrastructure - Electricity	Relocation			5,000				
Ulundi municipality (KZN 266)	Fire Station Establishment		Yes	Community	Fire, safety & emergency			1,000				
Entities:												
List all capital programs/projects grouped by Municipal Entity												
Entity Name												
Project name												

References

1. List all projects where approved budgets have been adjusted
2. Refer MFMA s30
3. As per Budget Table A6
4. Asset category and sub-category must be selected from Budget Table SA34
5. Correct to seconds. Provide a logical starting point on networked infrastructure.
6. Distinguish projects approved in terms of MFMA section 19(1)(b) and MPRR Regulation 13

5. ADJUSTMENTS TO BUDGET ASSUMPTIONS

5.1 Given the constraints on the revenue side, the Council took very tough decisions on the expenditure side. Priority was given to:

- Protecting the poor from the worst impacts of the economic downturn;
- Supporting meaningful local economic development (LED) initiatives that foster micro and small business opportunities and job creation;
- Securing the health of the asset base (especially the Council's revenue generating assets) by increasing spending on repairs and maintenance; and

- Expediting spending on capital projects that are funded by conditional grants.

5.2 In preparing the adjustments budget, the following priorities were taken into account:

- Deliver more and better services in a caring and efficient manner;

- Hold political office bearers and public servants accountable;

- Shift resources to new priorities;

- Move from debate to effective implementation and decisive action; and

- Work in partnership with communities, labour and businesses to achieve our shared objectives.

5.3 The following budget assumptions have a major influence on the budget adjustment:

- It will take some time for the economic upturn to flow through to increase municipal revenues and better cash flows.

- The revenue stream of this municipality may be under pressure for the next three to four quarters of 2015.

- Also the high cost of moving waste to the regional dump site.

6. ADJUSTMENTS TO BUDGET FUNDING

6.1 Below follows an explanations as to how the adjustment budget is funded:

-Interest earned	R500 000.00
-Rental facilities	R651 000.00
-Service charges	R83 487 000.00
-Fines, licences and permits	R5 951 787.74

-Transfers recognised	R107 030 000.00
-Other direct revenue	R2 300 000.00

TOTAL	R199 919 787.74
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The adjusted capital expenditure is funded as follows:

DESCRIPTION	AMOUNT
Municipal Infrastructure Grant	R 29 000 000.00
Electrification of households	R5 000 000.00
Disaster Management Grant	R1 000 000.00

There are no cash-backed reserves at this stage in order to fund the capital projects.

The future fiscal sustainability of the council is not very positive. The following are contributing factors for this situation:

- The continued dependency on grant funding from the national government
- The continued inability of customers to settle outstanding accounts.

7. ADJUSTMENTS TO ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

Increase in grant revenue and expenditure due to Disaster Management Grant that was received in the month of December from Provincial Treasury.

8. ADJUSTMENTS TO COUNCILLOR ALLOWANCES AND EMPLOYEES BENEFITS

Increase during the year in contributions to medical aids, Pay as You Earn, Pension Fund and the creation of a new senior positions had resulted in an increase in the salary budget.

9. ADJUSTMENT TO CAPITAL EXPENDITURE

It should be noted that due to financial constraints that the municipality is currently facing it is highly impossible to incur capital expenditure as we do not have reserves that are cash backed. Therefore, Council took a decision to postpone capital expenditure that should be funded internally up until the financial situation improves.

10. LEGISLATION COMPLIANCE STATUS

The 2014/2015 budget adjustment for Ulundi Municipality has been prepared in terms of the Municipal Budget Reporting Regulations and is hereby tabled for Council's approval.

Our municipality has been able to comply with the Municipal Finance Management act requirements through the following:

10.1 Annual Report

The annual report has been compiled in terms of MFMA and National Treasury requirements.

10.2 Internship Programme

This municipality has been able to have the required number of interns (5) and four have completed their competency requirements as they have finished their training with an accredited service provider. The fifth one will be undergoing the training soon as he had been appointed with this month.

10.3 Service Delivery and Budget Implementation Plan (SDBIP)

An adjusted SDBIP has been prepared and is attached as one of the items in this document.

10.4 In-year reporting

Section 71 reports to the mayor on a monthly basis has improved and also submitted to national and provincial treasury on time.

10.5 Annual financial statements

Our AFS were submitted on time to Auditor General as they were sent on the 30 August 2013 for audit purposes.

10.6 Section 72 reports

Also the mid-year budget and performance assessment report was tabled before council on the 24 January 2013 and submitted to National and Provincial treasury on time.

10.7 Budget and Treasury Office

The budget and Treasury Office has been established in accordance with the MFMA.

10.8 Audit Committee and Municipal Public Accounts Committee

An Audit Committee and the Municipal Public Accounts Committee has been established and is fully functional.

11. ADJUSTMENTS TO SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

DESCRIPTION	ORIGINAL BUDGET	REVISED BUDGET	DIFFERENCE
TECHNICAL SERVICES			
Electrification Project	R5 000 000.00	R5 000 000.00	R0.00
Roads Maintenance	R 797 269.00	R 707 269.00	-R 90 000.00
Transport	R2 000 000.00	R3 785 673.27	+R1 785 673.27
Printing & Stationery	R 4 235.00	R 8 033.51	+R 3 798.51
Professional fees	R 400 000.00	R 200 000.00	-R 200.000.00
Street lights	R 800 000.00	R 300 000.00	-R 500 000.00
Small tools	R 10 000.00	R 14 800.00	+R 4 800.00
COMMUNITY SERVICES			
Burial Assistance	R1 000 000	R10 050 000	+R 50 000.00
Accommodation	R 40 000.00	R 35 000.00	-R 5000.00

Conference Fees	R 40 000.00	R 35 000.00	-R 5000.00
Hire of Equipment	R 60 000.00	R 50 000.00	-R 10 000.00
Printing & Stationery	R 28 000.00	R 71 928.45	+R 43 928.45
Fertilizer & Compost	R 100 000.00	R 50 000.00	-R 50 000.00
Equipment	R 790 000.00	R 30 000.00	-R 760 000.00
Building	R 100 000.00	R 10 000.00	-R 90 000.00
Library Material	R 262 000.00	R 291 437.51	+R 29 437.51

PROTECTION SERVICES

Animal Pound	R800 000.00	R1 244 191.53	+R444 191.53
Uniforms Protecting Clothing	R550 000.00	R 200 000.00	-R 300 000.00
Accommodation	R100 000.00	R 150 000.00	+R 50 000.00
Private Security	R7 000 000.00	R6 000 000.00	-R1 000 000.00
Printing & Stationery	R 125 000.00	R 157 717.90	+R 32 717.90

Ammunition	R 200 000.00	R 100 000.00	-R 100 000.00
Administration Charge	R 150 000.00	R 50 000.00	-R 100 000.00
Chemicals & Gasses	R 65 00.00	R 1 000.00	-R 64 000.00
Small Tools	R 9 000.00	R 1 000.00	-R 8 000.00
Stores & Material	R 15 000.00	R 1 000.00	-R 14 000.00
Hire of Equipment	R 20 000.00	R 10 000.00	-R 10 000.00
Equipment	R 80 000.00	R 40 000.00	-R 40 000.00

FINANCIAL SERVICES

Licence fees	R 20 000.00	R0.00	-R 20 000.00
Software & Licences	R2 588 000.00	R3 188 000.00	+R 600 000.00
Audit fees external	R1 800 000.00	R2 100 000.00	+R 300 000.00
Bank charges	R 150 000.00	R 160 000.00	+R 10 000.00
Hire of equipment	R 30 000.00	R 113 312.69	+R 83 312.69
Delivery consumer accounts	R 30 000.00	R 61 787.54	+R 31 787.54
Professional fees	R 800 000.00	R 600 000.00	-R 200 000.00
MPRA	R1 000 000.00	R 469 189.73	-R 530 810.27

Equipment	R0.00	R 150 000.00	+R 150 000.00
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CORPORATE SERVICES

Accommodation	R 92 650.00	R 67 350.00	+R 25 230.00
Internal Programmes	R 100 000.00	R 107 568.23	+R 7 568.23
Medical examination fees	R 5 000.00	R 6 952.49	+R 1 952.49
Printing & Stationery	R 108 612.64	R 153 612.64	+R 45 000.00
Conference fees	R 1 053.00	R 6 316.16	+R 5 263.16
Telephones	R1 053 000.00	R1 153 000.00	+R 100 000.00

GENERAL COUNCIL

Conference fees	R 14 000.00	R 1 000.00	-R 13 000.00
Delivery Consumer accounts	R 27 000.00	R 0.00	-R 27 000.00
Hire of equipment	R 168 711.16	R 381 247.07	+R 212 535.91

Legal	R3 000 000.00	R1 000 000.00	-R2 000 000.00
Membership fees	R1 000 000.00	R1 020 000.00	+R 20 000.00
Printing & Stationery	R 34 716.00	R 115 546.19	+R 80 830.19
Out of pocket expenses	R 100 000.00	R 0.00	-R 100 000.00
Buildings	R 15 000.00	R 49 000.00	+R 34 000.00
Conference fees	R 5 265.00	R 9 530.00	+R 4 265.00
Mayoral functions	R1 368 900.00	R 1 868 900.00	+R 500 000.00

MUNICIPAL MANAGER

Audit & Performance Committee fees	R 200 000.00	R 100 000.00	-R 100 000.00
Accommodation	R 14 362.00	R 90 892.68	+R 76 530.68
Entertainment	R 10 000.00	R 11 000.00	+R 1 000.00

12. PROVINCIAL TREASURY COMMENTS ON MID-YEAR BUDGET & PERFORMANCE ASSESSMENT



treasury

Department
Treasury
PROVINCE OF KWAZULU-NATAL

145 Chief Albert Luthuli Road
Pietermaritzburg 3201
Private Bag X9082
Pietermaritzburg 3200
Tel: 033 897 4200 - Fax: 033 342 4662

KWAZULU-NATAL PROVINCIAL TREASURY MUNICIPAL FINANCE

Our Ref: 11/6/13/1(KZN266)-2015
Enquiries: Mr. M. Ndumo
Date: 18 February 2015

THE MUNICIPAL MANAGER
ULUNDI MUNICIPALITY
PRIVATE BAG X17
ULUNDI
3838

Fax: 035 870 1105

Attention: Princess S. A. Buthelezi

2014/15 MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT AND IMPACT ON THE 2014/15 ADJUSTMENTS BUDGET

1. Reference is made to your Mid-Year Budget and Performance Assessment Report for the 2014/15 financial year that was submitted to Provincial Treasury in accordance with Section 72(1)(a) and (b) of the Municipal Finance Management Act (MFMA), which states that *the accounting officer of a municipality must by 25 January of each year assess the performance of the municipality during the first half of the financial year and submit a report of such an assessment to the mayor of the municipality, National Treasury and the relevant Provincial Treasury. Section 72(3)(a) and (b) of the MFMA also state that the Accounting Officer must as part of the review make recommendations as to whether an Adjustments budget is necessary and recommend revised projections for revenue and expenditure to the extent that this*

- The figures contained in the main tables on C Schedule and A Schedule reconcile fully, with the exception of Tables C7 and A7.
- A comparison was performed between the signed MFMA Quarterly Section 71 figures and the MFMA Section 72 Mid-year Budget and Performance Assessment Report. It was noted that the figures reported in the Section 72 in-year budget statement do not reconcile with the signed MFMA Quarterly Section 71 figures relating to the same tables, with the exception of Table C6 representing the Financial Position.
- Table SC1 on C Schedule submitted, as well as the Mid-year Budget and Performance Assessment Report did not explain some of the material deviations and remedial or corrective steps on revenue and expenditure projections, for example:
 - *Other expenditure* has a Year-to-date budget of R24.8 million, however the municipality has already spent R34.7 million, which is 40 percent above the targeted Year-to-date expenditure. This major variance was not accounted for under the narrative report compiled by the municipality.
 - Furthermore, necessary remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure is within the budget, were not adequately provided.

Operating Revenue

- As at 30 December 2014, the municipality reported total operating revenue amounting to R159.2 million, which is above the Mid-year target percentage of 50 percent by 32 percent or R38.2 million. The municipality mentioned a Year-to-date actual of R25.3 million for *Property Rates* in their narrative report, however Section 72 reflects an actual Year-to-date amount of R41.8 million. This discrepancy may be the contributing factor towards the significantly overstated revenue. The municipality must establish which amount is correct.
- The municipality should review or consider revising the budget in terms of MFMA Section 28, for the items discussed below, based on their Section 72 submission:
 - *Property rates*: The municipality has generated R41.8 million or 83 percent above the Year-to-date budget of R22.9 million. The municipality explained that the increase was a result of annual billings processed for December and no calculation was provided for the increase.

Operating Expenditure

- *Debt impairment* reflects zero expenditure as at the end of December 2014. The municipality is advised to account for non-cash items on a monthly basis and also reflect realistic expenditure that has been incurred on all other line items. The municipality has omitted to reflect *Interest on arrears debtor accounts* on Table SC3, although we are aware that due to the non-collection and significant outstanding debtors balance of R113.6 million, interest should be charged to customers owing the municipality.
- *Finance charges, Bulk purchases, Other materials*, as well as *Other expenditure* have reflected expenditure above the Year-to-date budget by more than 30 percent, namely 671 percent, 32 percent, 2705 percent and 40 percent respectively. These expenditure items should be reviewed by the municipality to ensure that the expenditure reported is correct, or adjust their budgets in terms of Section 28(2)(d) of the MFMA to avoid unauthorised expenditure.
- Under spending has been noted in *Depreciation and asset impairment* where expenditure reported amounted to R13.8 million, which is below the Year-to-date budget by 61 percent. Although the municipality did explain during engagement that they had begun the *Depreciation* reconciliation and entries on the system a few months after the beginning of the financial year, the municipality is advised to review the expenditure and revise the budget accordingly.
- At the end of December 2014, Ulundi Municipality recorded expenditure incurred to the amount of R2 million against the *Loss on disposal of Property, Plant and Equipment (PPE)*, however, this line item does not have a budget allocation.

Capital Expenditure

- At Mid-year, the municipality has incurred capital expenditure amounting to R26.3 million against a Year-to-date budget of R17 million, resulting in expenditure incurred of 55 percent above the Year-to-date budget. The performance is satisfactory, as it is in line with the expenditure patterns noted on Conditional grants relating to capital. The municipality has accelerated on expenditure against their respective allocations, however, they are advised to monitor the expenditure closely to guard against unauthorised and over expenditure.

Performance on Conditional Grants

- The municipality's total expenditure to date against conditional grants is 20 percent. Therefore the municipality should be reminded that poor performance against Conditional grant allocations may result in surrendering unspent portions to National Treasury. This may also affect future allocations.

Cash flow

- Various inconsistencies and errors were noted in the municipality's 2014/15 Approved budget, as well as the cash flow management and debt collection challenges the municipality was facing, therefore, Provincial Treasury's assessment concluded that Ulundi Municipality's budget was unfunded.
- Over and above, there were discrepancies noted between the main Cash flow Table C7 and the supporting Table SC9, as the closing cash balance reflected in Table C7 is R224.5 million and in supporting Table SC9 is R55.5 million, which is a significant difference. The figures should be identical.
- Based on the 2013/14 audited Annual Financial Statements (AFS), the calculated cash coverage ratio is 0 months. This is an indication that the municipality did not have sufficient funds available to cover anticipated fixed monthly expenses for even one month. As per MFMA Circular No.71, the norm is between one to three months. Furthermore, using the Section 72 submission, the cash coverage ratio as at the end of December 2014 is -4 months which is a great concern as it reflects that the municipality is in a critical condition financially, where the liquidity of the municipality is being strained.
- As a result of the municipality not submitting supporting documentation, a thorough assessment of the cash flow management and financial affairs could not be performed by Provincial Treasury without sources such as Investment register; Grant register; Bank reconciliation.
- As per Regulation 22 of the MBRR, the municipality must note that the Adjustments Budget must be funded and must not place the municipality under undue financial strain. In order for Provincial Treasury to support the Adjustments Budget, the municipality must ensure that:
 - The Adjustments Budget is accompanied by an explanation of how the budget is funded;

- It is noted that the majority of the Debtors appear to be in the *181 days – 1 Year* category at R87.2 million or 71.6 percent, which is a red flag as the municipality cannot afford not to recover outstanding debt. The municipality is advised to initiate new strategies on enforcing their Credit control and Debt collection policies, encouraging implementation of those new strategies to improve debt collection, thereby improving its cash flow position. The municipality must ensure that they cater for adequate *Debt impairment* provision in their budget.

Creditors

- Creditors reflected under the *0-30 days* category, appear to have a negative balance of R4.7 million which is abnormal. The municipality should review this figure or correct it accordingly, if it was erroneously captured.
- 98 percent of the Creditors balance is under the *181 days – 1 Year* category, which is an amount of R52.2 million. Provincial Treasury is aware that this amount may be attributable to the crisis the municipality has been facing for the past couple of years, whereby they were unable to pay their Eskom debt or invoices on time for the electricity function. There has been a vast improvement over the past couple of months where the Repayment agreement and plan were established and implemented. The onus is on Ulundi Municipality to ensure that they adhere to the agreement that has been signed between themselves and Eskom, in order to avoid further penalties.

- A high level of Creditors' balance is an indication that the municipality is not complying with Section 65(e) of the MFMA, which states *that all money owing by the municipality be paid within 30 days of receiving the relevant invoice or statement, unless prescribed otherwise for certain categories of expenditure.*

5. Furthermore the municipality should ensure that the following, together with matters raised above are considered in the preparation of the 2014/15 Adjustments Budget:

- The municipality should adhere to the requirements of MFMA Circular No. 51, paragraph (4.6) when preparing their Adjustments Budget.
- Errors and omissions in the 2014/15 Approved Budget, which were communicated in a feedback

6. The municipality is required to table Provincial Treasury's comments on the 2014/15 Mid-Year Budget and Performance Assessment Report in Council when tabling the 2014/15 Adjustments Budget. Furthermore, the municipality should forward Provincial Treasury a copy of the Council resolution as well as remedial action on how the errors and concerns raised were addressed.
7. In addition, the municipality should ensure that it places the 2014/15 Mid-Year Budget and Performance Assessment Report to the municipality's website within 5 days after the tabling of the report as required by Section 75(2) of MFMA.
8. You are also kindly reminded to ensure that the electronic and hard copies of the 2014/15 Adjustments Budget and related documents, completed in the required format, are submitted to National and Provincial Treasuries within 10 working days after they have been tabled to Council by the Mayor as required by Regulations 21 and 24 of MBRR.

Yours faithfully



Mr F. Cassimjee

General Manager: Municipal Finance

cc. Mayor

Chief Financial Officer

The was an increase in collection in the previous financial year adge analysis its was R121 m to date the the adge analysis is sitting at R113 M.

13. MUNICIPAL MANAGER'S ADJUSTMENT BUDGET QUALITY CERTIFICATE

**UMASIPALA
WASOLUNDI**

Private Bag X17
Ulundi
3838



"The City of Heritage"
**ULUNDI
MUNICIPALITY**

Tel: 035 - 8745100
Fax: 035 - 8745174
E-mail: tmagwaza@ulundi.gov.za

I N.G. Zulu, Municipal Manager of Ulundi Municipal, hereby certify that

- ☐ the monthly budget statement
- ☐ Quarterly report on the implementation of the budget and financial state affairs of the municipality
- ☒ the budget adjustment of Ulundi for 2014/2015 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name: N.G. Zulu

Municipal Manager of Ulundi Municipality (KZN266)

Signature: 